

<b>REQUEST FOR COUNCIL ACTION</b> CITY OF SAN DIEGO				CERTIFICATE NUMBER (FOR COMPTROLLER'S USE ONLY)	
TO: CITY COUNCIL		FROM (ORIGINATING DEPARTMENT): Comptroller		DATE: 07/01/2013	
SUBJECT: Fiscal Year 2013 Financial Performance Reports (Charter Section 39 Reports) for period 10 and period 11.					
PRIMARY CONTACT (NAME, PHONE): Rolando Charvel, (619) 236-6869, MS-6A			SECONDARY CONTACT (NAME, PHONE): Marilyn Nguyen, (619) 235-5885, MS-6A		
COMPLETE FOR ACCOUNTING PURPOSES					
FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
COST SUMMARY (IF APPLICABLE):					
ROUTING AND APPROVALS					
CONTRIBUTORS/REVIEWERS:		APPROVING AUTHORITY	APPROVAL SIGNATURE	DATE SIGNED	
Liaison Office		ORIG DEPT.	Whitfield, Ken	7/1/2013	
		CFO			
		DEPUTY CHIEF			
		COO			
		CITY ATTORNEY			
		COUNCIL PRESIDENTS OFFICE			
PREPARATION OF:	<input type="checkbox"/> RESOLUTIONS	<input type="checkbox"/> ORDINANCE(S)	<input type="checkbox"/> AGREEMENT(S)	<input type="checkbox"/> DEED(S)	
Accept Fiscal Year 2013 Financial Performance Reports (Charter Section 39 Reports) for period 10 and period 11.					
STAFF RECOMMENDATIONS: Accept the attached Charter Section 39 Reports for period 10 and period 11.					
SPECIAL CONDITIONS (REFER TO A.R. 3.20 FOR INFORMATION ON COMPLETING THIS SECTION)					

COUNCIL DISTRICT(S):	Citywide
COMMUNITY AREA(S):	
ENVIRONMENTAL IMPACT:	N/A
CITY CLERK INSTRUCTIONS:	

**COUNCIL ACTION  
EXECUTIVE SUMMARY SHEET  
CITY OF SAN DIEGO**

DATE: 07/01/2013

ORIGINATING DEPARTMENT: Comptroller

SUBJECT: Fiscal Year 2013 Financial Performance Reports (Charter Section 39 Reports) for period 10 and period 11.

COUNCIL DISTRICT(S): Citywide

CONTACT/PHONE NUMBER: Rolando Charvel/(619) 236-6869, MS-6A

**DESCRIPTIVE SUMMARY OF ITEM:**

Financial Performance Reports (Charter Section 39 Reports) for period 10 and period 11 of Fiscal Year 2013.

**STAFF RECOMMENDATION:**

Accept the attached Charter Section 39 Reports for period 10 and period 11.

**EXECUTIVE SUMMARY OF ITEM BACKGROUND:**

City Charter Section 39 requires that the Chief Financial Officer submits to the Mayor and to City Council at least monthly a summary statement of revenues and expenses for the preceding accounting period. In order to fulfill this reporting requirement, the Department of Finance under the Office of City Comptroller is now submitting the Financial Performance Reports (Charter Section 39 Reports) for period 10 and 11 (as of April 30 and May 31, 2013, respectively) to the Budget and Finance Committee.

The purpose of this report is to inform the Budget and Finance Committee of the fiscal status of General Fund and budgeted non-general fund departments each month. For each period, the analysis includes current fiscal year actuals vs. prior fiscal year actuals, current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. Significant variances between categories of revenues and expenditures are discussed. In addition, departments with significant variances are also discussed in the reports.

**FISCAL CONSIDERATIONS:** No fiscal impact.

**EQUAL OPPORTUNITY CONTRACTING INFORMATION (IF APPLICABLE):** N/A

**PREVIOUS COUNCIL and/or COMMITTEE ACTION** (describe any changes made to the item from what was presented at committee): None

**COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS:** N/A

**KEY STAKEHOLDERS AND PROJECTED IMPACTS:** N/A

Whitfield, Ken

Originating Department

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Deputy Chief/Chief Operating Officer

# **FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2013**

As of April 30, 2013



Department of Finance  
Office of the City Comptroller

## Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (April 30, 2013). The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure ("Actuals"), current year Actuals vs. the Period-to-Date Budget and current year Actuals vs. the Revised Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of April 30, 2013, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). The attached schedules contain **un-audited** information and were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City's financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of April 30, 2013. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of April 30, 2012.

This report includes the following components:	<b><u>Page #</u></b>
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## General Fund

### Fund Status Summary

As of April 30, 2013, year-to-date General Fund expenditures of \$935.2 million exceed revenues of approximately \$787.6 million by approximately \$147.7 million. Once the \$39.5 million of encumbered commitments are taken into account, this difference grows to \$187.1 million.

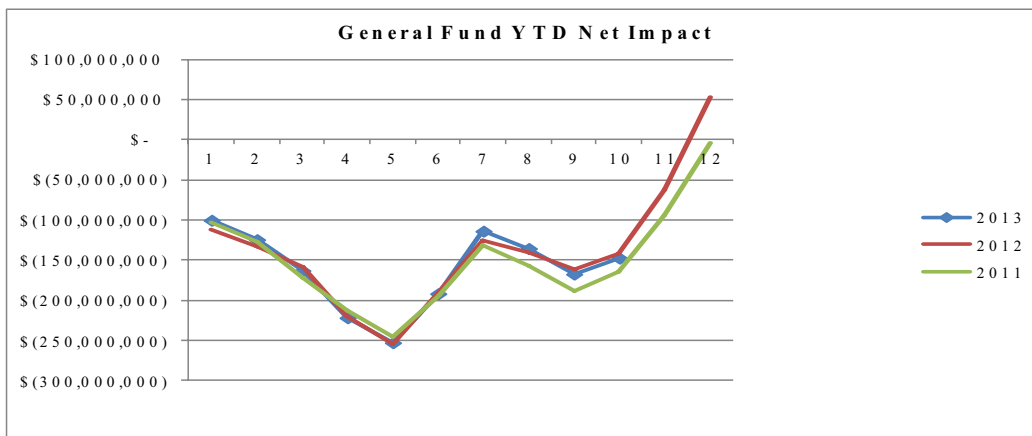
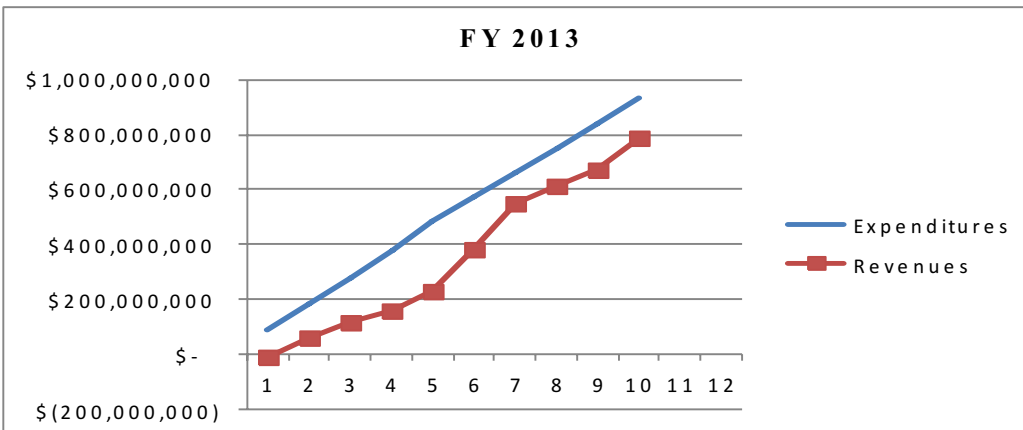
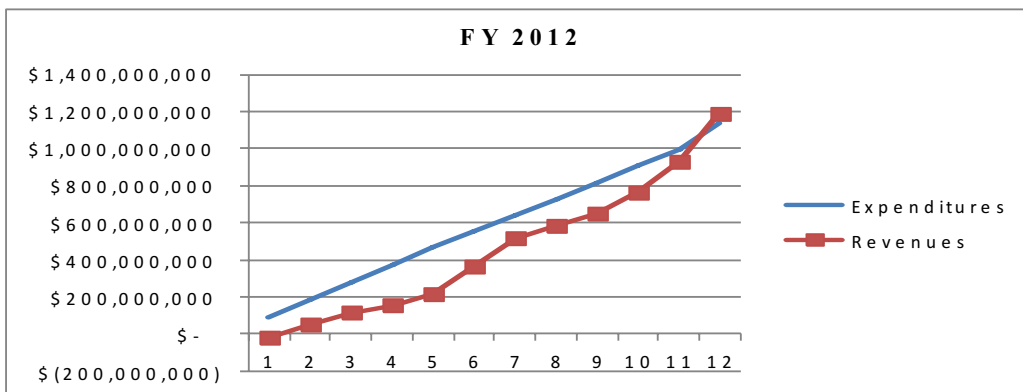
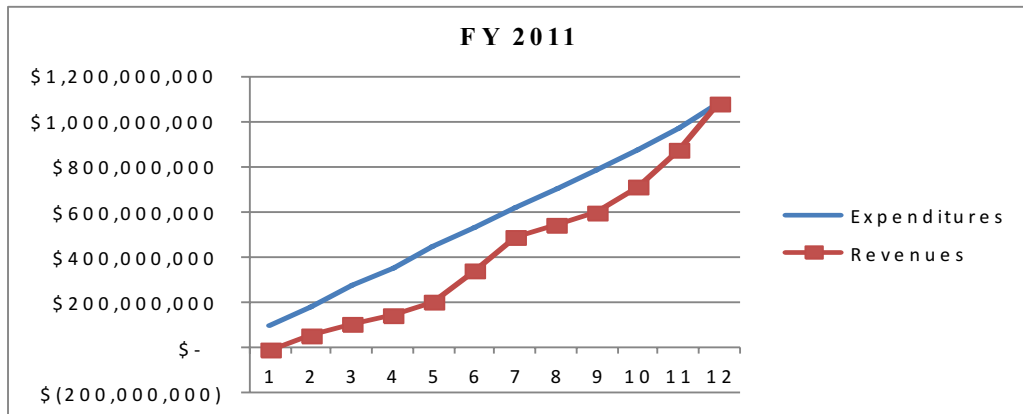
The revised budget as of period 10 anticipates that, by the end of the year, expenditures will exceed revenues by approximately \$14.3 million. However, more recent projections from Financial Management anticipate a year end surplus of about \$2.7 million.

#### General Fund Status Summary

	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>FY13 YTD Actuals</b>
Revenues	\$ 1,151,215,145	\$ 1,166,846,260	\$ 787,553,268
Expenditures	1,163,942,747	1,181,104,627	935,236,642
	<u>\$ (12,727,602)</u>	<u>\$ (14,258,367)</u>	<u>(147,683,374)</u>
Encumbrances			39,451,181
<b>Net Impact</b>			<u><b>\$ (187,134,555)</b></u>

It is normal for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 71% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund's major revenue sources reflect an uneven collection pattern. Property Tax revenue, which represents about 34% of the total revenue budget, is mostly collected during December, January, August and May. Sales Tax, which represents about 20% of total revenue budget, consistently reflects a monthly lag of at least 10% of the amount due to the City because of the State's sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly or accrued when invoiced, also contributing to the uneven pattern of revenue postings.

The graphics on the following page illustrate these patterns for the previous three fiscal years. The first three graphs show year-to-date revenues and expenditures for fiscal years 2011, 2012 and 2013. As evidenced by the graphics, revenue typically trails expenditures until close to the end of the fiscal year. The fourth graphic illustrates the cumulative net impact (deficit) for each period of fiscal years 2011, 2012 and 2013. The pattern reflects increasingly large deficits through period 5 and then a general reduction of those deficits as property taxes are collected in period 6, 7, 10 and 11 and as other revenue is recorded throughout the fiscal year.



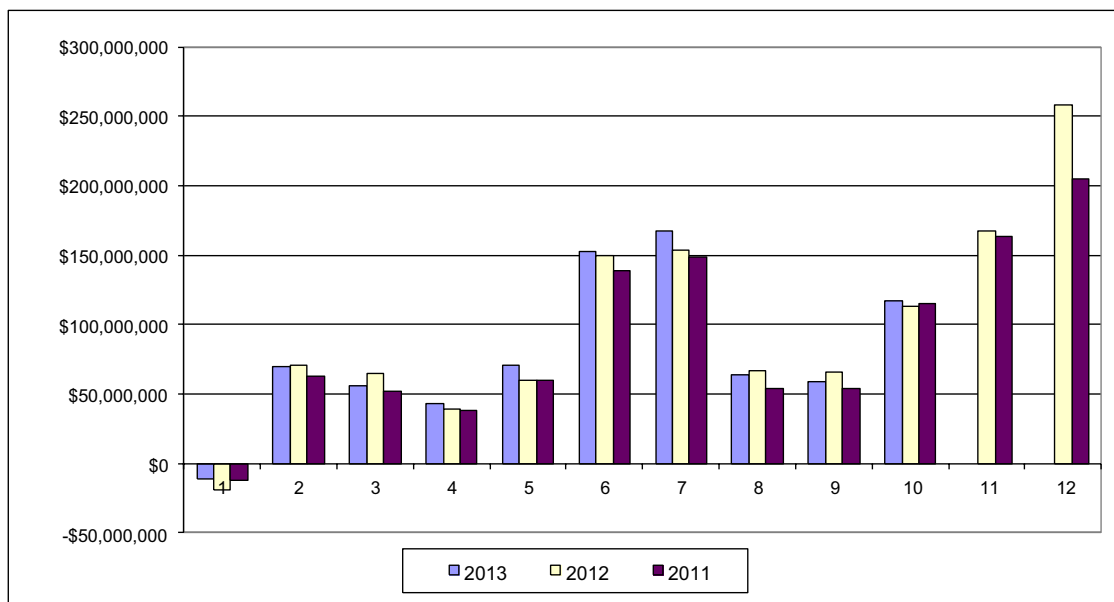


## Revenue Summary

General Fund revenues totaled approximately \$787.6 million which is approximately \$24.0 million (3.1%) higher than this point last year. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 10 of Fiscal Year 2013.

**General Fund Revenue Analysis**

Period	2013	2012	2011
1	\$ (11,111,353)	\$ (19,314,950)	\$ (12,649,542)
2	70,134,534	70,898,498	62,388,743
3	55,893,081	64,827,122	51,449,151
4	42,516,983	39,467,398	38,360,604
5	71,052,291	59,737,347	60,155,647
6	152,839,607	149,109,588	138,504,959
7	167,398,122	153,097,111	148,292,892
8	63,537,453	66,723,251	53,972,346
9	58,659,548	65,920,208	54,235,831
10	116,633,002	113,119,595	115,537,415
YTD Pd 10	<u>\$ 787,553,268</u>	763,585,168	710,248,046
11		166,985,761	163,084,717
12		258,535,994	204,941,513
Total YTD		<u>\$ 1,189,106,923</u>	<u>\$ 1,078,274,276</u>



## Revenue by Category

The table below shows current year and prior year comparative data for General Fund revenues by category followed by a discussion of significant year-to-year variances. Additional details of General Fund revenues can be found on the schedules accompanying this report.

## General Fund Revenues by Category

Category	FY13 Revenue	FY12 Revenue	Change	%
Property Taxes	\$ 311,984,775	\$ 303,168,719	\$ 8,816,056	2.9%
Sales Taxes	146,073,936	137,960,434	8,113,502	5.9%
Transient Occupancy Taxes	62,740,714	56,032,755	6,707,959	12.0%
Fines and Forfeitures	21,979,044	27,926,758	(5,947,714)	-21.3%
Rents and Concessions	35,317,409	31,211,520	4,105,889	13.2%
Revenue from Other Agencies	9,013,339	2,654,944	6,358,395	239.5%
Charges for Current Services	94,151,440	99,947,210	(5,795,770)	-5.8%
Other Revenue	6,372,399	2,121,998	4,250,401	200.3%
Remaining Revenue Categories	99,920,212	102,560,830	(2,640,618)	-2.6%
<b>Total GF Revenues</b>	<b>\$ 787,553,268</b>	<b>\$ 763,585,168</b>	<b>\$ 23,968,100</b>	<b>3.1%</b>

- *Property Taxes* totaled approximately \$312.0 million which is approximately \$8.8 million higher than this point last year. This variance is primarily due to a onetime refund of property tax administration fees from the County of San Diego and increases in the City's share of property taxes as a result of the dissolution of redevelopment agencies.
- *Sales Taxes* totaled approximately \$146.1 million which is approximately \$8.1 million higher than this point last year. This variance is primarily due to increases in consumer spending.
- *Transient Occupancy Taxes* totaled \$62.7 million which is \$6.7 million higher than this point last year. This variance is mainly due to growth in the local tourism industry.
- *Fines and Forfeitures* totaled approximately \$22.0 million which is \$5.9 million lower than this point last year. This variance is primarily due to a year over year decrease in litigation awards.
- *Rents and Concessions* totaled approximately \$35.3 million which is \$4.1 million higher than this point last year. This variance is primarily due to an increase in Mission Bay lease revenues.
- *Revenue from Other Agencies* totaled approximately \$9.0 million which is \$6.4 million higher than this point last year. This variance is primarily due to a onetime distribution of excess SAFE reserve funds from San Diego Association of Governments (SANDAG) and reimbursements from the Successor Agency for Civic San Diego administrative service costs.

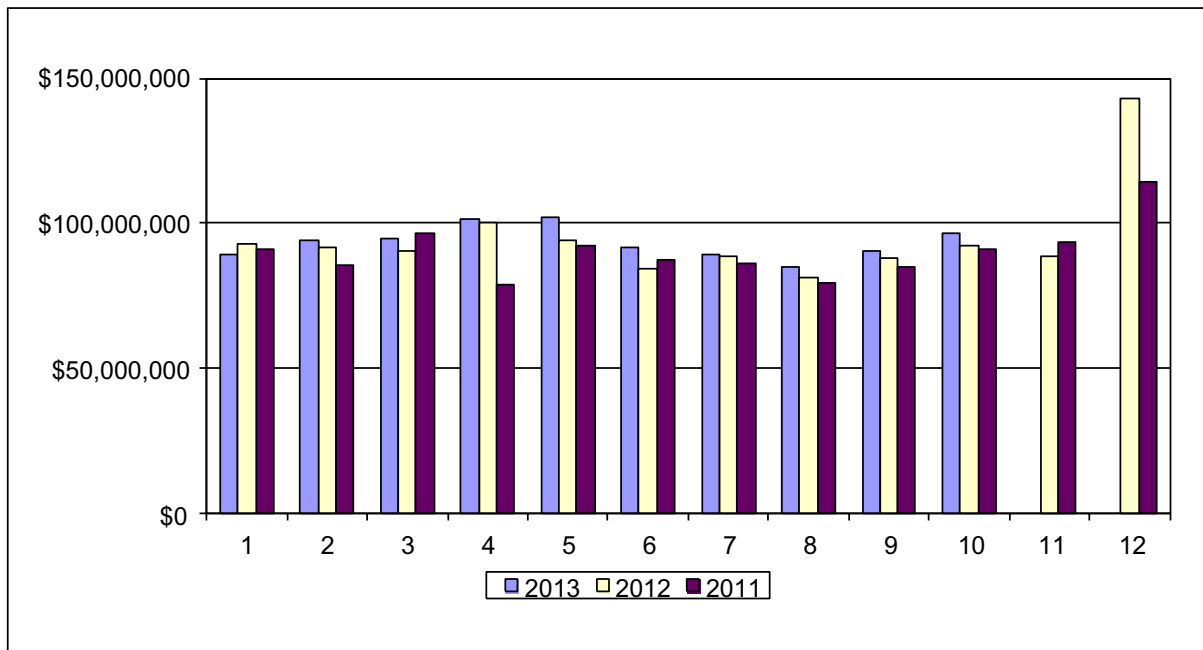
- *Charges for Current Services* totaled approximately \$94.2 million which is \$5.8 million lower than this point last year. This variance is mainly due to timing differences in reimbursements from other funds and a decline in reimbursable work performed by Facilities Maintenance Division on deferred maintenance projects.
- *Other Revenue* totaled \$6.4 million which is approximately \$4.3 million higher than this point last year and is primarily due to increases in current year expenditure reimbursement from grants and also due to the premium on the Tax and Revenue Anticipation Notes issued in Fiscal Year 2013.

## Expenditures Summary

General Fund expenditures totaled \$935.2 million which is a \$30.1 million (3.3%) increase over Fiscal Year 2012. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 10 of Fiscal Year 2013.

### General Fund Expenditure Analysis

Pe riod	2013	2012	2011
1	\$ 89,343,942	\$ 93,182,899	\$ 91,212,698
2	94,326,514	91,940,288	85,421,189
3	94,450,793	90,525,894	96,650,714
4	101,380,910	100,414,905	79,036,010
5	102,079,220	94,296,632	92,489,056
6	91,721,175	84,620,272	87,572,202
7	89,464,823	88,430,953	86,360,255
8	85,185,154	81,523,228	79,601,867
9	90,582,450	87,799,616	85,037,673
10	96,701,661	92,366,359	90,889,690
YTD Pd 10	<u>\$ 935,236,642</u>	905,101,046	874,271,354
11		88,572,077	93,780,489
12		142,835,820	114,245,934
YTD Pd 12		<u>\$ 1,136,508,943</u>	<u>\$ 1,082,297,777</u>



## Expenditures by Category

The table below shows current year and prior year comparative data for General Fund expenditures by category followed by a discussion of significant variances.

## General Fund Expenditures By Category

Category	FY13 YTD Actuals	FY12 YTD Actuals	YTD Change	%
Personnel Services	\$ 420,924,070	\$ 417,909,353	\$ 3,014,717	0.7%
Fringe Benefits	260,225,122	254,110,875	6,114,247	2.4%
Supplies	17,854,585	17,261,602	592,983	3.4%
Contracts	122,874,379	125,296,964	(2,422,585)	-1.9%
Information Technology	35,001,802	27,596,757	7,405,045	26.8%
Energy & Utilities	32,257,388	27,683,338	4,574,050	16.5%
Transfers	35,413,953	24,669,450	10,744,503	43.6%
Other	5,330,595	4,706,299	624,296	13.3%
Capital Expenditure	401,097	455,917	(54,820)	-12.0%
Debt	4,953,651	5,410,491	(456,840)	-8.4%
<b>Total Expenditures</b>	<b>\$ 935,236,642</b>	<b>\$ 905,101,046</b>	<b>\$ 30,135,596</b>	<b>3.3%</b>

- *Personnel Services* expenditures are up \$3.0 million from this point last year due to citywide increases in discretionary leave and vacation pay in lieu of annual leave expenses.
- *Fringe Benefits* expenditures are up \$6.1 million from this point last year which is mainly due to increases related to workers' compensation insurance in accordance with the revised City's Reserve Policy.
- *Contracts* expenditures are down \$2.4 million from this point last year which is primarily due to timing differences in fleet related expenses and the reclassification of fleet fuel costs to Energy and Utilities. These decreases were partially offset by increases in SAP allocation transfers, public liability transfers, construction expenditures and professional services related to work performed by Civic San Diego.
- *Information Technology* expenditures are up \$7.4 million from this point last year which is primarily due to an increase in data center and network costs associated with the transition from San Diego Data Processing Corporation (SDDPC) to Atos IT Solutions & Services, CGI Technologies and Solutions, Inc., and Xerox State & Local Solutions, Inc.
- *Energy and Utilities* expenditures are up approximately \$4.6 million from this point last year which is primarily due to the reclassification of fleet fuel costs, previously reported as Contracts expenditures. This increase was partially offset by a decrease in wireless communication costs.
- *Transfers* expenditures are up approximately \$10.7 million from this point last year which is due to increases in transfers to Capital Improvement Projects and cash transfers for debt service payments on Deferred Capital Financing Bonds.

## Department Expenditure Variances

The table below shows current year and prior year comparative data for General Fund expenditures by department followed by a discussion of significant variances. Additional details of General Fund expenditures can be found on the schedules accompanying this report.

## Year-to-Year Variance Analysis

Department	FY13 Expenditures	FY12 Expenditures	Change	%
Library	\$ 31,508,968	\$ 27,889,743	\$ 3,619,225	13.0%
Economic Development	7,605,337	3,190,802	4,414,535	138.4%
Citywide Program Expenditures	56,736,578	41,548,355	15,188,223	36.6%
Police	336,085,548	327,563,769	8,521,779	2.6%
Transportation and Storm Water	68,143,511	66,288,445	1,855,066	2.8%
Remaining Departments	435,156,700	438,619,932	(3,463,232)	-0.8%
<b>Total Expenditures</b>	<b>\$ 935,236,642</b>	<b>\$ 905,101,046</b>	<b>\$ 30,135,596</b>	<b>3.3%</b>

- *Library* expenditures totaled \$31.5 million which is \$3.6 million higher than this point last year. This variance is primarily due to restoring hours and services to the public, and increases in expenses related to workers' compensation insurance, data center and network costs, and internal delivery services.
- *Economic Development* expenditures totaled \$7.6 million which is \$4.4 million higher than this point last year. This variance is primarily due to increases in reimbursements to San Diego Housing Commission for oversight and management of the Neil Good Day Center, increases in administrative expenses for Civic San Diego, as well as a Fiscal Year 2013 restructure which moved Economic Growth Services from the Community and Legislative Services Department to the Economic Development Department.
- *Citywide Program* expenditures totaled \$56.7 million which is approximately \$15.2 million higher than this point last year. This variance is primarily due to increases in debt service payments on Deferred Capital Financing bonds, cash transfers to the Public Liability fund, and cash transfers to other special funds for public use leases.
- *Police* expenditures totaled approximately \$336.1 million which is \$8.5 million higher than this point last year and is primarily due to increases in discretionary leave, workers' compensation insurance, aircraft maintenance costs, data center and network costs, and SAP allocation transfers.
- *Transportation and Storm Water* expenditures totaled \$68.1 million which is approximately \$1.9 million higher than this point last year and is primarily due to increases in construction expenditures and professional services.

**Budget Reconciliation**

The following actions authorized by the City Council have affected the Adopted Budget as of April 30, 2013 and are detailed in the table presented below. The first action increased both estimated revenue and appropriations by approximately \$4.5 million. The second action increased appropriations by \$481 thousand. Both actions are related to the Civic San Diego Budget. The third action increased both estimated revenue and appropriations by \$200 thousand for implementing the vendor registration and electronic sourcing system. The fourth action increased both estimated revenue and appropriations by \$6.9 million for the computer aided dispatch (CAD) replacement project. The last action, the *FY13 Mid-Year Budget Revisions*, increased both estimated revenue and appropriations by \$4 million (*Section 1*) and increased appropriations by \$1.1 million (*Section 2*) using FY13 projected surplus.

**General Fund Budget Reconciliation**

<b>Estimated Revenue</b>		
<b>Action</b>	<b>Authority</b>	<b>Amount</b>
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,151,215,145</b>
Revenue Increase for the Civic San Diego Budget	R-307536	4,495,349
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Revenue Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	4,000,000
<b>Fiscal Year 2013 Revised Budget</b>		<b><u>1,166,846,260</u></b>
<b>Expenditure Appropriations</b>		
<b>Action</b>	<b>Authority</b>	<b>Amount</b>
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,163,942,747</b>
Appropriation Increase for the Civic San Diego Budget	R-307536	4,495,349
Appropriation Increase for the Civic San Diego Budget	O-20185	480,765
Appropriation Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Appropriation Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	4,000,000
Fiscal Year 2013 Mid-Year Budget Revisions-Section 2	R-308030	1,050,000
<b>Fiscal Year 2013 Revised Budget</b>		<b><u>\$ 1,181,104,627</u></b>

Expenditure Appropriation increase is offset by:

**General Fund Reserves** **\$ 14,258,367**

## Other Budgeted Funds

### Water Funds

Water Funds revenue totaled \$335.6 million which is \$16.1 million (4.6%) lower than last fiscal year and is primarily due to lower State Revolving Loan Fund proceeds and bond proceeds, which were partially offset by increases in water sales, capacity charges, disaster recovery payments from FEMA related to the 2007 wildfires, and a payment related to the assignment of the Witman Ranch claim for wildfire damage.

Water Funds expenses totaled \$279.6 million which represents an increase of \$6.4 million (2.4%) from last year and is primarily due to increases in water purchases, reserve payments related to the Harbor Drive and Lindbergh Field SRF loans, and CIP related costs expensed in the current year that had been capitalized in prior years. These increases were partially offset by decreases in debt service interest payments and professional services.

As the following table indicates, revenue exceeds operating expenses by \$56.0 million. Once the \$90.4 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$34.4 million.

#### Water Funds Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue <sup>1</sup>	\$467,014,802	\$ 335,645,577	\$ -	\$ 335,645,577
Expenses	436,920,454	279,643,985	90,398,032	370,042,017
	<u>30,094,348</u>	<u>56,001,592</u>	<u>(90,398,032)</u>	<u>(34,396,441)</u>
Contingency Reserve	3,735	-	-	-
<b>Net Impact</b>	<b><u>\$ 30,090,613</u></b>	<b><u>\$ 56,001,592</u></b>	<b><u>\$ (90,398,032)</u></b>	<b><u>\$ (34,396,441)</u></b>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Water Funds revenues and expenses can be found on Schedule 4 and Schedule 5 accompanying this report.



**Sewer Funds**

Sewer Funds revenue totaled approximately \$307.4 million which is approximately \$27.6 million (8.2%) lower than last fiscal year and is primarily due to decreases in bond proceeds, sewer service charges, and lower State Revolving Loan Fund proceeds. These decreases are partially offset by increases in capacity charges.

Sewer Funds expenses totaled approximately \$239.8 million which represents an increase of \$66.7 million (38.5%) from last year and is primarily due to timing differences in debt service payments.

As the following table indicates, revenue exceeds operating expenses by \$67.6 million. Once the \$40.8 million of encumbered commitments are taken into account, revenue exceeds operating expenses by approximately \$26.8 million.

**Sewer Funds Summary**

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue <sup>1</sup>	\$ 410,300,578	\$ 307,417,455	\$ -	\$ 307,417,455
Expenses	344,412,334	239,777,259	40,836,954	280,614,213
	<u>65,888,244</u>	<u>67,640,196</u>	<u>(40,836,954)</u>	<u>26,803,242</u>
Contingency Reserve	578,102	-	-	-
<b>Net Impact</b>	<b><u>\$ 65,310,142</u></b>	<b><u>\$ 67,640,196</u></b>	<b><u>\$ (40,836,954)</u></b>	<b><u>\$ 26,803,242</u></b>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Sewer Funds revenues and expenses can be found on Schedule 4 and Schedule 5 accompanying this report.

## **Supporting Schedules**

The schedules below are presented in the following pages:

	<b><u>Page #</u></b>
General Fund Summary	15
General Fund Revenue Status Report	16
General Fund Expenditure Status Report	17
Citywide Program Expenditure Status Report	18
Other Budgeted Funds Revenue Status Report	19
Other Budgeted Funds Expenditure Status Report	20

## **Appendices**

Financial information for the City's component units as of Period 10, Fiscal Year 2013 is included in the appendices starting on page 21. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)

### General Fund Summary (83% of Year Completed)

	Adopted Budget	Revised Budget	FY13 Year-to-Date Actuals	% of Revised Budget	FY12 Year-to-Date Actuals	FY13/FY12 Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 387,134,682	\$ 395,340,448	\$ 311,984,775	78.9%	\$ 303,168,719	\$ 8,816,056	2.9%
Sales Taxes	236,258,330	236,258,330	146,073,936	61.8%	137,960,434	8,113,502	5.9%
Transient Occupancy Taxes	81,710,904	81,710,904	62,740,714	76.8%	56,032,755	6,707,959	12.0%
Property Transfer Taxes	6,359,105	6,359,105	4,394,366	69.1%	3,861,320	533,046	13.8%
Licenses & Permits	31,899,632	32,099,632	27,305,580	85.1%	25,713,388	1,592,192	6.2%
Fines & Forfeitures	31,405,844	32,023,844	21,979,044	68.6%	27,926,758	(5,947,714)	-21.3%
Interest & Dividends	1,354,233	1,354,233	1,250,146	92.3%	1,787,327	(537,181)	-30.1%
Franchises	71,678,516	71,678,516	36,015,082	50.2%	36,722,839	(707,757)	-1.9%
Rents & Concessions	41,216,055	42,216,055	35,317,409	83.7%	31,211,520	4,105,889	13.2%
Motor Vehicle License Fees	-	-	705,454	-	-	705,454	-
Revenues From Other Agencies	3,525,578	6,592,858	9,013,339	136.7%	2,654,944	6,358,395	239.5%
Charges for Current Services	181,413,372	184,126,850	94,151,440	51.1%	99,947,210	(5,795,770)	-5.8%
Miscellaneous Revenues	3,837,765	3,464,356	6,372,399	183.9%	2,121,998	4,250,401	200.3%
Transfers	73,421,129	73,621,129	30,249,584	41.1%	34,475,956	(4,226,372)	-12.3%
<b>Total General Fund Revenue</b>	<b>\$ 1,151,215,145</b>	<b>\$ 1,166,846,260</b>	<b>\$ 787,553,268</b>	<b>67.5%</b>	<b>\$ 763,585,168</b>	<b>\$ 23,968,100</b>	<b>3.1%</b>
<b>Expenditures</b>							
Personnel Services	\$ 511,515,097	\$ 510,034,043	\$ 420,924,070	82.5%	\$ 417,909,353	\$ 3,014,717	0.7%
<b>Total PE</b>	<b>511,515,097</b>	<b>510,034,043</b>	<b>420,924,070</b>	<b>82.5%</b>	<b>417,909,353</b>	<b>3,014,717</b>	<b>0.7%</b>
Fringe Benefits	321,092,953	322,992,953	260,225,122	80.6%	254,110,875	6,114,247	2.4%
Supplies	21,389,768	21,898,629	17,854,585	81.5%	17,261,602	592,983	3.4%
Contracts	136,959,037	145,879,172	122,874,379	84.2%	125,296,964	(2,422,585)	-1.9%
Information Technology	42,897,399	43,665,415	35,001,802	80.2%	27,596,757	7,405,045	26.8%
Energy & Utilities	42,754,883	43,079,456	32,257,388	74.9%	27,683,338	4,574,050	16.5%
Transfers	67,939,515	75,854,440	35,413,953	46.7%	24,669,450	10,744,503	43.6%
Other	10,867,959	9,542,497	5,330,595	55.9%	4,706,299	624,296	13.3%
Capital Expenditure	2,438,008	1,986,737	401,097	20.2%	455,917	(54,820)	-12.0%
Debt	6,088,128	6,171,285	4,953,651	80.3%	5,410,491	(456,840)	-8.4%
<b>Total NPE</b>	<b>652,427,650</b>	<b>671,070,584</b>	<b>514,312,572</b>	<b>76.6%</b>	<b>487,191,693</b>	<b>27,120,879</b>	<b>5.6%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,163,942,747</b>	<b>\$ 1,181,104,627</b>	<b>\$ 935,236,642</b>	<b>79.2%</b>	<b>\$ 905,101,046</b>	<b>\$ 30,135,596</b>	<b>3.3%</b>
<b>General Fund Encumbrances</b>							
			39,451,181		32,223,116	7,228,065	
<b>Net Impact</b>	<b>\$ (12,727,602)</b>	<b>\$ (14,258,367)</b>	<b>\$ (187,134,555)</b>		<b>\$ (173,738,994)</b>	<b>\$ (13,395,561)</b>	

**General Fund Revenue Status Report**  
**As of Period 10, Ended April 30, 2013 (83% Completed)**  
**(Unaudited)**

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
<b>Property Taxes</b>	<b>\$ 311,984,775</b>	<b>\$ 395,340,448</b>	<b>78.9%</b>	<b>\$ 254,625,518</b>	<b>\$ 57,359,257</b>	<b>22.5%</b>	<b>\$ 303,168,719</b>	<b>\$ 8,816,056</b>	<b>2.9%</b>
<b>Sales Taxes</b>	<b>146,073,936</b>	<b>236,258,330</b>	<b>61.8%</b>	<b>146,693,650</b>	<b>(619,714)</b>	<b>-0.4%</b>	<b>137,960,434</b>	<b>8,113,502</b>	<b>5.9%</b>
<b>Transient Occupancy Taxes</b>	<b>62,740,714</b>	<b>81,710,904</b>	<b>76.8%</b>	<b>59,606,213</b>	<b>3,134,501</b>	<b>5.3%</b>	<b>56,032,755</b>	<b>6,707,959</b>	<b>12.0%</b>
<b>Property Transfer Taxes</b>	<b>4,394,366</b>	<b>6,359,105</b>	<b>69.1%</b>	<b>4,272,736</b>	<b>121,630</b>	<b>2.8%</b>	<b>3,861,320</b>	<b>533,046</b>	<b>13.8%</b>
<b>Licenses &amp; Permits</b>									
Business Taxes	<b>6,021,722</b>	<b>6,613,129</b>	<b>91.1%</b>	<b>5,594,000</b>	<b>427,722</b>	<b>7.6%</b>	<b>5,903,998</b>	<b>117,724</b>	<b>2.0%</b>
Rental Unit Taxes	<b>6,512,802</b>	<b>5,925,000</b>	<b>109.9%</b>	<b>5,446,000</b>	<b>1,066,802</b>	<b>19.6%</b>	<b>6,397,032</b>	<b>115,770</b>	<b>1.8%</b>
Parking Meters	<b>6,621,541</b>	<b>7,879,891</b>	<b>84.0%</b>	<b>6,566,580</b>	<b>54,961</b>	<b>0.8%</b>	<b>6,448,154</b>	<b>173,387</b>	<b>2.7%</b>
Refuse Collector Business Taxes	<b>542,122</b>	<b>660,000</b>	<b>82.1%</b>	<b>533,244</b>	<b>8,878</b>	<b>1.7%</b>	<b>514,484</b>	<b>27,638</b>	<b>5.4%</b>
Other Licenses & Permits	<b>7,607,393</b>	<b>11,021,612</b>	<b>69.0%</b>	<b>8,767,891</b>	<b>(1,160,498)</b>	<b>-13.2%</b>	<b>6,449,720</b>	<b>1,157,673</b>	<b>17.9%</b>
<b>Total Licenses &amp; Permits</b>	<b>27,305,580</b>	<b>32,099,632</b>	<b>85.1%</b>	<b>26,907,715</b>	<b>397,865</b>	<b>1.5%</b>	<b>25,713,388</b>	<b>1,592,192</b>	<b>6.2%</b>
<b>Fines &amp; Forfeitures</b>									
Parking Citations	<b>13,911,262</b>	<b>18,618,054</b>	<b>74.7%</b>	<b>14,292,785</b>	<b>(381,523)</b>	<b>-2.7%</b>	<b>13,878,284</b>	<b>32,978</b>	<b>0.2%</b>
Municipal Court	<b>5,824,350</b>	<b>8,454,924</b>	<b>68.9%</b>	<b>6,828,608</b>	<b>(1,004,258)</b>	<b>-14.7%</b>	<b>6,305,984</b>	<b>(481,634)</b>	<b>-7.6%</b>
Negligent Impound	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356,375</b>	<b>(356,375)</b>	<b>-100.0%</b>
Other Fines & Forfeitures	<b>2,243,432</b>	<b>4,950,866</b>	<b>45.3%</b>	<b>2,817,823</b>	<b>(574,391)</b>	<b>-20.4%</b>	<b>7,386,115</b>	<b>(5,142,683)</b>	<b>-69.6%</b>
<b>Total Fines &amp; Forfeitures</b>	<b>21,979,044</b>	<b>32,023,844</b>	<b>68.6%</b>	<b>23,939,216</b>	<b>(1,960,172)</b>	<b>-8.2%</b>	<b>27,926,758</b>	<b>(5,947,714)</b>	<b>-21.3%</b>
<b>Interest &amp; Dividends</b>	<b>1,250,146</b>	<b>1,354,233</b>	<b>92.3%</b>	<b>969,629</b>	<b>280,517</b>	<b>28.9%</b>	<b>1,787,327</b>	<b>(537,181)</b>	<b>-30.1%</b>
<b>Franchises</b>									
SDG&E	<b>17,185,587</b>	<b>37,736,863</b>	<b>45.5%</b>	<b>19,088,615</b>	<b>(1,903,028)</b>	<b>-10.0%</b>	<b>18,804,972</b>	<b>(1,619,385)</b>	<b>-8.6%</b>
CATV	<b>10,274,415</b>	<b>19,365,448</b>	<b>53.1%</b>	<b>9,616,098</b>	<b>658,317</b>	<b>6.8%</b>	<b>9,265,557</b>	<b>1,008,858</b>	<b>10.9%</b>
Refuse Collection	<b>5,132,847</b>	<b>9,950,000</b>	<b>51.6%</b>	<b>5,201,929</b>	<b>(69,082)</b>	<b>-1.3%</b>	<b>4,578,494</b>	<b>554,353</b>	<b>12.1%</b>
Other Franchises	<b>3,422,233</b>	<b>4,626,205</b>	<b>74.0%</b>	<b>3,803,209</b>	<b>(380,976)</b>	<b>-10.0%</b>	<b>4,073,816</b>	<b>(651,583)</b>	<b>-16.0%</b>
<b>Total Franchises</b>	<b>36,015,082</b>	<b>71,678,516</b>	<b>50.2%</b>	<b>37,709,851</b>	<b>(1,694,769)</b>	<b>-4.5%</b>	<b>36,722,839</b>	<b>(707,757)</b>	<b>-1.9%</b>
<b>Rents &amp; Concessions</b>									
Mission Bay	<b>22,807,676</b>	<b>27,003,095</b>	<b>84.5%</b>	<b>21,534,598</b>	<b>1,273,078</b>	<b>5.9%</b>	<b>19,899,500</b>	<b>2,908,176</b>	<b>14.6%</b>
Pueblo Lands	<b>3,851,311</b>	<b>4,818,228</b>	<b>79.9%</b>	<b>3,860,632</b>	<b>(9,321)</b>	<b>-0.2%</b>	<b>3,389,087</b>	<b>462,224</b>	<b>13.6%</b>
Other Rents and Concessions	<b>8,658,422</b>	<b>10,394,732</b>	<b>83.3%</b>	<b>8,201,502</b>	<b>456,920</b>	<b>5.6%</b>	<b>7,922,933</b>	<b>735,489</b>	<b>9.3%</b>
<b>Total Rents &amp; Concessions</b>	<b>35,317,409</b>	<b>42,216,055</b>	<b>83.7%</b>	<b>33,596,732</b>	<b>1,720,677</b>	<b>5.1%</b>	<b>31,211,520</b>	<b>4,105,889</b>	<b>13.2%</b>
<b>Motor Vehicle License Fees</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>
<b>Revenue from Other Agencies</b>	<b>9,013,339</b>	<b>6,592,858</b>	<b>136.7%</b>	<b>2,833,928</b>	<b>6,179,411</b>	<b>218.1%</b>	<b>2,654,944</b>	<b>6,358,395</b>	<b>239.5%</b>
<b>Charges for Current Services</b>	<b>94,151,440</b>	<b>184,126,850</b>	<b>51.1%</b>	<b>108,234,480</b>	<b>(14,083,040)</b>	<b>-13.0%</b>	<b>99,947,210</b>	<b>(5,795,770)</b>	<b>-5.8%</b>
<b>Other Revenue</b>	<b>6,372,399</b>	<b>3,464,356</b>	<b>183.9%</b>	<b>3,071,411</b>	<b>3,300,988</b>	<b>107.5%</b>	<b>2,121,998</b>	<b>4,250,401</b>	<b>200.3%</b>
<b>Transfers</b>	<b>30,249,584</b>	<b>73,621,129</b>	<b>41.1%</b>	<b>38,710,150</b>	<b>(8,460,566)</b>	<b>-21.9%</b>	<b>34,475,956</b>	<b>(4,226,372)</b>	<b>-12.3%</b>
<b>Total General Fund Revenue</b>	<b>\$ 787,553,268</b>	<b>\$ 1,166,846,260</b>	<b>67.5%</b>	<b>\$ 741,171,229</b>	<b>\$ 46,382,039</b>	<b>6.3%</b>	<b>\$ 763,585,168</b>	<b>\$ 23,968,100</b>	<b>3.1%</b>

**General Fund Expenditure Status Report**  
**As of Period 10, Ended April 30, 2013 (83% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
City Planning & Community Investment	\$ 10,572,153	\$ 13,643,885	77.5%	\$ 10,756,976	\$ 184,823	1.7%	\$ 11,753,012	\$ (1,180,859)	-10.0%
<b>Community Services</b>									
Library	31,508,968	39,336,142	80.1%	31,672,339	163,371	0.5%	27,889,743	3,619,225	13.0%
Park & Recreation	66,957,788	87,575,194	76.5%	69,301,696	2,343,908	3.4%	67,681,980	(724,192)	-1.1%
<b>Office of the Assistant COO</b>									
Administration	2,046,810	2,931,271	69.8%	2,195,296	148,486	6.8%	1,762,327	284,483	16.1%
Business Office	597,472	1,122,992	53.2%	926,166	328,694	35.5%	765,034	(167,562)	-21.9%
Economic Development	7,605,337	12,497,844	60.9%	5,312,923	(2,292,414)	-43.1%	3,190,802	4,414,535	138.4%
Human Resources	1,797,966	2,404,564	74.8%	1,574,803	(223,163)	-14.2%	1,535,865	262,101	17.1%
Office of the Assistant Chief Operating Officer	282,890	314,036	90.1%	262,869	(20,021)	-7.6%	260,788	22,102	8.5%
Purchasing & Contracting	2,410,734	3,366,747	71.6%	2,344,021	(66,713)	-2.8%	4,325,915	(1,915,181)	-44.3%
<b>Office of the Chief Financial Officer</b>									
City Comptroller	8,333,982	10,195,223	81.7%	8,502,588	168,606	2.0%	8,600,730	(266,748)	-3.1%
City Treasurer	11,693,767	19,648,529	59.5%	13,336,219	1,642,452	12.3%	11,607,200	86,567	0.7%
Citywide Program Expenditures	56,736,578	73,923,731	76.8%	52,253,556	(4,483,022)	-8.6%	41,548,355	15,188,223	36.6%
Debt Management	1,743,133	2,356,856	74.0%	1,948,882	205,749	10.6%	1,755,278	(12,145)	-0.7%
Department of Information Technology	470,615	500,000	94.1%	409,900	(60,715)	-14.8%	38,048	432,567	1136.9%
Financial Management	3,057,049	4,209,030	72.6%	3,515,538	458,489	13.0%	3,259,668	(202,619)	-6.2%
Office of the Chief Financial Officer	336,432	841,996	40.0%	570,511	234,079	41.0%	458,148	(121,716)	-26.6%
<b>Office of the Chief of Staff</b>									
Community & Legislative Services	3,253,505	4,525,593	71.9%	3,783,008	529,503	14.0%	4,357,138	(1,103,633)	-25.3%
<b>Office of the Mayor and COO</b>									
Office of the Mayor and COO	424,678	538,024	78.9%	449,231	24,553	5.5%	451,221	(26,543)	-5.9%
<b>Other</b>									
Tax Anticipation Notes	43,250	500,000	8.7%	-	(43,250)	-	428,399	(385,149)	-89.9%
General Fund Appropriation Reserve <sup>1</sup>	-	2,671,250	-	-	-	-	-	-	-
<b>Public Safety and Homeland Security</b>									
Office of Homeland Security	1,409,295	1,744,465	80.8%	1,459,293	49,998	3.4%	1,370,007	39,288	2.9%
Police	336,085,548	410,596,195	81.9%	337,729,862	1,644,314	0.5%	327,563,769	8,521,779	2.6%
Fire-Rescue	168,648,868	203,577,613	82.8%	165,732,998	(2,915,870)	-1.8%	169,180,517	(531,649)	-0.3%
<b>Public Utilities</b>									
Water	1,329,890	1,706,193	77.9%	1,446,863	116,973	8.1%	1,003,776	326,114	32.5%
<b>Public Works</b>									
Engineering and Capital Projects	49,601,918	61,086,289	81.2%	50,306,408	704,490	1.4%	47,950,707	1,651,211	3.4%
Environmental Services	27,057,292	34,495,606	78.4%	28,788,137	1,730,845	6.0%	27,471,894	(414,602)	-1.5%
General Services	11,933,673	15,207,845	78.5%	12,858,953	925,280	7.2%	12,418,005	(484,332)	-3.9%
Public Works	408,573	575,749	71.0%	416,923	8,350	2.0%	1,888,858	(1,480,285)	-78.4%
Real Estate Assets	3,378,574	4,541,750	74.4%	3,580,545	201,971	5.6%	2,964,035	414,539	14.0%
Transportation and Storm Water	68,143,511	90,529,187	75.3%	77,391,021	9,247,510	11.9%	66,288,445	1,855,066	2.8%
<b>Non-Mayoral</b>									
City Attorney	35,587,286	43,602,031	81.6%	35,829,465	242,179	0.7%	34,255,196	1,332,090	3.9%
City Auditor	2,358,449	3,809,105	61.9%	3,213,705	855,256	26.6%	2,705,134	(346,685)	-12.8%
City Clerk	3,832,091	4,811,806	79.6%	4,009,245	177,154	4.4%	3,663,599	168,492	4.6%
Council Administration	1,437,449	1,997,500	72.0%	1,655,531	218,082	13.2%	1,372,612	64,837	4.7%
City Council - District 1	798,023	1,180,093	67.6%	979,512	181,489	18.5%	763,477	34,546	4.5%
City Council - District 2	760,171	1,201,507	63.3%	1,048,741	288,570	27.5%	624,772	135,399	21.7%
City Council - District 3	854,463	1,272,756	67.1%	1,076,088	221,625	20.6%	779,962	74,501	9.6%
City Council - District 4	840,177	1,317,227	63.8%	1,118,708	278,531	24.9%	717,073	123,104	17.2%
City Council - District 5	752,759	1,286,532	58.5%	1,097,877	345,118	31.4%	642,532	110,227	17.2%
City Council - District 6	813,949	1,145,169	71.1%	996,916	182,967	18.4%	784,441	29,508	3.8%
City Council - District 7	832,965	1,177,750	70.7%	1,025,494	192,529	18.8%	880,935	(47,970)	-5.4%
City Council - District 8	842,294	1,332,345	63.2%	1,120,781	278,487	24.8%	742,413	99,881	13.5%
City Council - District 9	378,418	629,826	60.1%	(33,251)	(411,669)	1238.1%	-	378,418	-
Ethics Commission	644,135	928,923	69.3%	949,567	305,432	32.2%	623,652	20,483	3.3%
Office of the IBA	1,380,854	1,701,668	81.1%	1,426,354	45,500	3.2%	1,315,376	65,478	5.0%
Personnel	5,252,910	6,546,590	80.2%	5,386,889	133,979	2.5%	5,460,208	(207,298)	-3.8%
<b>Total General Fund Expenditures</b>	<b>\$ 935,236,642</b>	<b>\$ 1,181,104,627</b>	<b>79.2%</b>	<b>\$ 949,729,147</b>	<b>\$ 14,492,505</b>	<b>1.5%</b>	<b>\$ 905,101,046</b>	<b>\$ 30,135,596</b>	<b>3.3%</b>

<sup>1</sup> New in Fiscal Year 2013.

**Citywide Program Expenditure Status Report**  
**As of Period 10, Ended April 30, 2013 (83% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>Citywide Program Expenditures</b>									
Assessments To Public Property	\$ 133,446	\$ 463,235	28.8%	\$ -	\$ (133,446)	-	\$ 145,476	\$ (12,030)	-8.3%
Business Cooperation Program	250,981	350,000	71.7%	23,782	(227,199)	-955.3%	225,915	25,066	11.1%
Citywide Elections	572,035	1,800,000	31.8%	1,800,000	1,227,965	68.2%	419,253	152,782	36.4%
Corporate Master Leases Rent	10,127,862	10,683,503	94.8%	8,639,433	(1,488,429)	-17.2%	8,907,175	1,220,687	13.7%
Deferred Capital Debt Service <sup>1</sup>	8,127,236	8,877,870	91.5%	8,877,870	750,634	8.5%	-	8,127,236	-
Employee Personal Prop Claims	-	5,000	-	-	-	-	(34)	34	-100.0%
Insurance	1,206,778	1,281,700	94.2%	1,202,011	(4,767)	-0.4%	1,166,960	39,818	3.4%
McGuigan Settlement	8,007,672	7,973,053	100.4%	7,973,053	(34,619)	-0.4%	7,970,716	36,956	0.5%
Memberships	728,402	630,000	115.6%	630,000	(98,402)	-15.6%	692,030	36,372	5.3%
Preservation of Benefits	980,000	1,700,000	57.6%	1,000,000	20,000	2.0%	917,000	63,000	6.9%
Property Tax Administration	3,641,279	5,102,711	71.4%	5,102,711	1,461,432	28.6%	5,451,806	(1,810,527)	-33.2%
Public Liability Claims Xfer-Claims Fund	12,206,208	12,206,208	100.0%	12,206,208	-	-	14,506,208	(2,300,000)	-15.9%
Public Liab Claims Xfer-Reserves <sup>1</sup>	6,100,000	6,100,000	100.0%	-	(6,100,000)	-	-	6,100,000	-
Public Use Leases <sup>1</sup>	1,502,488	1,502,488	100.0%	1,502,488	-	-	-	1,502,488	-
Redistricting Commission	-	-	-	-	-	-	156,240	(156,240)	-100.0%
Special Consulting Services	2,082,691	3,850,000	54.1%	3,087,500	1,004,809	32.5%	850,610	1,232,081	144.8%
Transfer to Capital Improvement Program	1,000,000	7,935,766	12.6%	-	(1,000,000)	-	-	1,000,000	-
Transfer to Park Improvement Funds	-	3,003,095	-	-	-	-	-	-	-
Transportation Subsidy	69,500	459,102	15.1%	208,500	139,000	66.7%	139,000	(69,500)	-50.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 56,736,578</b>	<b>\$ 73,923,731</b>	<b>76.8%</b>	<b>\$ 52,253,556</b>	<b>\$ (4,483,022)</b>	<b>-8.6%</b>	<b>\$ 41,548,355</b>	<b>\$ 15,188,223</b>	<b>36.6%</b>

<sup>1</sup> New program in Fiscal Year 2013.

**Other Budgeted Funds Revenue Status Report**  
**As of Period 10, Ended April 30, 2013 (83% Completed)**  
(Un audited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 40,357,195	\$ 45,586,082	88.5%	\$ 37,988,410	\$ 2,368,785	6.2%	\$ 35,559,028	\$ 4,798,167	13.5%
Facilities Financing Fund	1,381,075	2,067,150	66.8%	1,713,023	(331,948)	-19.4%	1,462,673	(81,598)	-5.6%
Mission Bay Improvement Fund	16,361	503,095	3.3%	-	16,361	-	990	15,371	1552.6%
Development Fund	390	-	-	-	390	-	2,103,499	(2,103,109)	-100.0%
Regional Park Improvements Fund	29,156	2,500,000	1.2%	-	29,156	-	41,715	(12,559)	-30.1%
Solid Waste Local Enforcement Agency Fund	645,147	795,693	81.1%	661,235	(16,088)	-2.4%	640,102	5,045	0.8%
<b>Community Services</b>									
Environmental Growth Fund 1/3	1,920,377	4,246,484	45.2%	2,855,858	(935,481)	-32.8%	2,102,391	(182,014)	-8.7%
Environmental Growth Fund 2/3	3,843,524	8,439,470	45.5%	5,666,390	(1,822,866)	-32.2%	4,206,574	(363,050)	-8.6%
Golf Course Enterprise Fund	14,583,366	16,558,714	88.1%	13,252,612	1,330,754	10.0%	13,947,196	636,170	4.6%
Los Peñasquitos Canyon Preserve Fund	30,046	186,000	16.2%	30,000	46	0.2%	29,083	963	3.3%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	13,896,868	20,343,609	68.3%	N/A	N/A	N/A	13,976,104	(79,236)	-0.6%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	8,217,475	13,342,058	61.6%	11,184,816	(2,967,341)	-26.5%	8,070,861	146,614	1.8%
<b>Information Technology</b>									
GIS Fund	1,463,691	1,616,274	90.6%	1,567,449	(103,758)	-6.6%	1,407,247	56,444	4.0%
Information Technology Fund	7,858,789	7,818,160	100.5%	7,818,160	40,629	0.5%	5,472,295	2,386,494	43.6%
SAP Support Fund	25,940,673	25,905,857	100.1%	25,638,857	301,816	1.2%	21,376,843	4,563,830	21.3%
Wireless Communication Technology Fund	8,332,567	8,621,354	96.7%	8,396,291	(63,724)	-0.8%	9,558,864	(1,226,297)	-12.8%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	153,762	9,728,039	1.6%	237,733	(83,971)	-35.3%	36,838	116,924	317.4%
<b>Office of the Chief of Staff</b>									
Public Art Fund	45,105	-	-	-	45,105	-	-	45,105	-
Major Events Fund - TOT	60,000	-	-	-	60,000	-	-	60,000	-
Special Promotional Program -TOT	56,576,957	74,432,640	76.0%	53,307,913	3,269,044	6.1%	50,543,117	6,033,840	11.9%
<b>Public Utilities</b>									
Metropolitan Waste Water Fund	307,417,455	410,300,578	74.9%	313,413,378	(5,995,923)	-1.9%	334,977,789	(27,560,334)	-8.2%
Water Department Fund	335,645,577	467,014,802	71.9%	365,801,402	(30,155,825)	-8.2%	351,792,818	(16,147,241)	-4.6%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	7,844,550	10,827,000	72.5%	8,125,000	(280,450)	-3.5%	10,026,959	(2,182,409)	-21.8%
Fire and Lifeguard Facilities Fund	893,406	1,630,125	54.8%	892,617	789	0.1%	2,105,687	(1,212,281)	-57.6%
Junior Lifeguard Program Fund	561,718	567,716	98.9%	18,814	542,904	2885.6%	21,009	540,709	2573.7%
Police Decentralization Fund	-	5,124,648	-	-	-	-	-	-	-
Seized and Forfeited Assets Funds	1,621,004	1,010,000	160.5%	892,256	728,748	81.7%	632,913	988,092	156.1%
STOP - Serious Traffic Offenders Program	11,005	-	-	-	11,005	-	128,025	(117,020)	-91.4%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	10,887,231	15,248,190	71.4%	-	10,887,231	-	14,437,767	(3,550,536)	-24.6%
Automated Refuse Container Fund	709,513	500,000	141.9%	416,670	292,843	70.3%	742,077	(32,564)	-4.4%
City Airport Fund	3,682,766	4,690,580	78.5%	3,799,830	(117,064)	-3.1%	3,532,764	150,002	4.2%
Concourse and Parking Garages Fund	2,433,382	2,683,220	90.7%	2,224,395	208,987	9.4%	2,412,773	20,609	0.9%
Energy Conservation Program Fund	3,377,703	3,926,679	86.0%	3,564,952	(187,249)	-5.3%	2,946,565	431,138	14.6%
Fleet Services Fund	56,539,916	77,700,717	72.8%	59,776,242	(3,236,326)	-5.4%	64,552,857	(8,012,941)	-12.4%
New Convention Center	3,401,078	3,400,000	100.0%	3,400,000	1,078	-	3,408,575	(7,497)	-0.2%
PETCO Park Fund	16,987,606	17,397,100	97.6%	16,125,846	861,760	5.3%	17,584,367	(596,761)	-3.4%
Publishing Services Internal Fund	2,376,390	3,773,269	63.0%	2,593,125	(216,735)	-8.4%	3,081,447	(705,057)	-22.9%
QUALCOMM Stadium Operating Fund	13,976,516	14,922,801	93.7%	13,107,943	868,573	6.6%	13,006,729	969,787	7.5%
Recycling Fund	14,754,896	18,826,994	78.4%	14,623,444	131,452	0.9%	14,508,600	246,296	1.7%
Refuse Disposal Funds	21,578,786	26,174,497	82.4%	21,610,397	(31,611)	-0.1%	20,882,227	696,559	3.3%
Storm Drain Fund	4,340,112	5,446,746	79.7%	4,036,107	304,005	7.5%	4,492,054	(151,942)	-3.4%
Utilities Undergirding Program Fund	24,105,325	49,444,555	48.8%	49,361,225	(25,255,900)	-51.2%	24,560,224	(454,899)	-1.9%
<b>Other</b>									
Balboa Park/Mission Bay Improvement	1,600,000	1,600,000	100.0%	1,509,207	90,793	6.0%	1,376,424	223,576	16.2%
Bond Interest and Redemption Fund	453	-	-	-	453	-	103,091	(102,638)	-99.6%
Convention Center Complex Funds	9,686,295	14,172,763	68.3%	9,672,763	13,532	0.1%	10,634,473	(948,178)	-8.9%
Gas Tax Fund	16,564,998	20,920,006	79.2%	227,821	16,337,177	7171.1%	17,342,723	(777,275)	-4.5%
Safety Sales Tax Fund	6,036,486	7,781,541	77.6%	6,484,620	(448,134)	-6.9%	5,499,269	537,217	9.8%
TransNet Exchange Fund	1,195,970	-	-	-	1,195,970	-	6,775,190	(5,579,220)	-82.3%
TransNet Extension Fund	24,787,296	27,135,229	91.3%	17,040,595	7,746,701	45.5%	17,082,307	7,704,989	45.1%
Trolley Extension Reserve Fund	281,958	278,716	101.2%	278,716	3,242	1.2%	225,185	56,773	25.2%
Zoological Exhibits Fund	8,639,810	8,081,538	106.9%	-	8,639,810	-	8,552,858	86,952	1.0%

<sup>1</sup> Period-to-Date Budget is not available.

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 10, Ended April 30, 2013 (83% Completed)**  
(Un audited)

	Period-to-Date Expenditures	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditures	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 31,426,216	\$ 44,139,126	71.2%	\$ 35,843,906	\$ 4,417,690	12.3%	\$ 28,767,339	\$ 2,658,877	9.2%
Facilities Financing Fund	1,580,869	2,067,150	76.5%	1,709,413	128,544	7.5%	1,502,807	78,062	5.2%
Re development Fund	226	-	-	2,690,689	2,690,463	100.0%	2,985,751	(2,985,525)	-100.0%
Solid Waste Local Enforcement Agency Fund	559,303	851,056	65.7%	710,466	151,163	21.3%	629,742	(70,439)	-11.2%
<b>Community Services</b>									
Environmental Growth Fund 1/3	1,803,330	4,408,198	40.9%	1,733,684	(69,646)	-4.0%	2,118,195	(314,865)	-14.9%
Environmental Growth Fund 2/3	-	8,078,081	-	-	-	-	-	-	-
Golf Course Enterprise Fund	9,287,940	14,757,337	62.9%	9,836,400	548,460	5.6%	9,443,927	(155,987)	-1.7%
Los Penasquitos Canyon Preserve Fund	170,691	201,804	84.6%	166,221	(4,470)	-2.7%	169,504	1,187	0.7%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	13,886,913	33,476,490	41.5%	N/A	N/A	N/A	15,545,436	(1,658,523)	-10.7%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	8,244,206	13,342,058	61.8%	11,254,763	3,010,557	26.7%	9,221,470	(977,264)	-10.6%
<b>Information Technology</b>									
GIS Fund	1,338,077	1,640,459	81.6%	1,481,631	143,554	9.7%	1,121,188	216,889	19.3%
Information Technology Fund	5,313,344	9,085,716	58.5%	6,603,512	1,290,168	19.5%	3,599,853	1,713,491	47.6%
SAP Support	19,826,528	26,488,944	74.8%	21,402,794	1,576,266	7.4%	16,731,623	3,094,905	18.5%
Wireless Communication Technology Fund	7,904,484	9,869,693	80.1%	8,243,593	339,109	4.1%	8,181,363	(276,879)	-3.4%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	7,314,373	9,530,180	76.7%	8,020,118	705,745	8.8%	7,094,628	219,745	3.1%
<b>Office of the Chief of Staff</b>									
Public Art Fund	48,668	335,976	14.5%	46,920	(1,748)	-3.7%	7,999	40,669	508.4%
Major Events Fund - TOT	445,916	554,051	80.5%	-	(445,916)	-	448,299	(2,383)	-0.5%
Special Promotional program -TOT	33,873,501	74,432,640	45.5%	37,047,272	3,173,771	8.6%	35,695,664	(1,822,163)	-5.1%
<b>Public Utilities</b>									
Metropolitan Wastewater Fund	239,777,259	344,990,436	69.5%	199,173,049	(40,604,210)	-20.4%	173,099,404	66,777,855	38.5%
Water Department Fund	279,643,985	436,924,189	64.0%	329,387,643	49,743,658	15.1%	273,206,721	6,437,264	2.4%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	6,158,079	15,835,600	38.9%	5,252,254	(905,825)	-17.2%	5,918,597	239,482	4.0%
Fire and Lifeguard Facilities Fund	877,850	1,676,337	52.4%	935,777	57,927	6.2%	1,576,507	(698,657)	-44.3%
Junior Lifeguard Program Fund	398,100	567,716	70.1%	423,451	25,351	6.0%	343,301	54,799	16.0%
Police Decentralization Fund	780,411	7,242,553	10.8%	7,154,770	6,374,359	89.1%	815,046	(34,635)	-4.2%
Seized and Forfeited Assets Funds	154,432	1,499,093	10.3%	1,388,637	1,234,205	88.9%	876,151	(721,719)	-82.4%
STOP- Serious Traffic Offenders Program	91,942	-	-	-	(91,942)	-	111,607	(19,665)	-17.6%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	3,268,694	25,881,487	12.6%	6,395,422	3,126,728	48.9%	9,739,788	(6,471,094)	-66.4%
Automated Refuse Container Fund	446,116	800,000	55.8%	666,670	220,554	33.1%	544,852	(98,736)	-18.1%
City Airport Fund	3,354,792	5,882,910	57.0%	2,258,865	(1,095,927)	-48.5%	2,092,491	1,262,301	60.3%
Concourse and Parking Garages Fund	1,362,538	2,641,944	51.6%	1,609,801	247,263	15.4%	1,360,005	2,533	0.2%
Energy Conservation Program Fund	1,841,477	2,361,424	78.0%	1,950,873	109,396	5.6%	1,613,348	228,129	14.1%
Fleet Services Funds	55,853,741	189,627,372	29.5%	59,753,062	3,899,321	6.5%	57,681,464	(1,827,723)	-3.2%
New Convention Center	3,405,000	3,405,000	100.0%	3,400,000	(5,000)	-0.1%	3,405,361	(361)	-
PETCO Park Fund	15,009,102	17,466,309	85.9%	15,803,584	794,482	5.0%	15,933,950	(924,848)	-5.8%
Publishing Services Internal Fund	2,337,550	3,388,151	69.0%	2,788,898	451,348	16.2%	3,087,493	(749,943)	-24.3%
QUALCOMM Stadium Operating Fund	12,113,704	16,549,074	73.2%	14,301,538	2,187,834	15.3%	12,861,831	(748,127)	-5.8%
Recycling Fund	14,398,411	23,300,027	61.8%	18,822,139	4,423,728	23.5%	14,310,930	87,481	0.6%
Refuse Disposal Funds	21,155,748	34,548,056	61.2%	27,492,584	6,336,836	23.0%	22,202,883	(1,047,135)	-4.7%
Storm Drain Fund	4,085,351	5,446,746	75.0%	54,170	(4,031,181)	-744.1%	4,305,672	(220,321)	-5.1%
Utilities Undergrounding Program Fund	25,925,239	49,444,555	52.4%	44,974,987	19,049,748	42.4%	23,499,861	2,425,378	10.3%
<b>Other</b>									
Balboa/Mission Bay Improvement	2,011,329	2,059,694	97.7%	2,001,920	(9,409)	-0.5%	1,357,286	654,043	48.2%
Bond Interest and Redemption Fund	515,586	536,617	99.0%	536,617	21,031	3.9%	2,314,480	(1,798,894)	-77.7%
Convention Center Complex Funds	12,671,337	14,140,038	89.6%	14,007,613	1,336,276	9.5%	14,499,340	(1,828,003)	-12.6%
Gas Tax Fund	15,575,514	20,920,006	74.5%	17,682,243	2,106,729	11.9%	17,917,925	(2,342,411)	-13.1%
Safety Sales Tax Fund	892,617	7,781,541	11.5%	4,337,079	3,444,462	79.4%	4,140,129	(3,247,512)	-78.4%
TransNet Exchange Fund	(136,446)	-	-	-	136,446	-	4,537,800	(4,674,246)	-103.0%
TransNet Extension Fund	6,888,060	9,530,515	72.3%	9,454,110	2,566,050	27.1%	6,824,596	63,464	0.9%
Trolley Extension Reserve Fund	1,166,635	1,180,374	98.8%	218,664	(947,971)	-433.5%	230,456	936,179	406.2%
Zoological Exhibits Fund	4,280,337	8,081,538	53.0%	3,636,692	(643,645)	-17.7%	4,754,049	(473,712)	-10.0%

<sup>1</sup> Period-to-Date Budget is not available.



**CIVIC SAN DIEGO**

As of the Period Ended 04/30/2013

BALANCE SHEET

## ASSETS

Cash .....	\$	1,014,938
Other Short Term .....		1,388,810
Long Term .....		159,487
Total Assets .....		<u>2,563,235</u>

## LIABILITIES

Short Term .....		174,896
Long Term .....		2,388,338
Total Liabilities .....		<u>2,563,235</u>

TOTAL EQUITY .....	\$	<u>-</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 6,065,000	\$ -	\$ 3,855,160	\$ -
Non-Operating .....	-	-	-	-
Total Revenue .....	<u>6,065,000</u>	<u>-</u>	<u>3,855,160</u>	<u>-</u>
EXPENSES				
Operating .....	6,065,000	-	3,956,851	-
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>6,065,000</u>	<u>-</u>	<u>3,956,851</u>	<u>-</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101,692)</u>	<u>\$ -</u>

\* If applicable

**SAN DIEGO DATA PROCESSING CORPORATION**

As of the Period Ended 04/30/2013

BALANCE SHEET

## ASSETS

Cash .....	\$ 10,479,502
Other Short Term .....	2,757,785
Long Term .....	<u>4,373,272</u>
Total Assets .....	<u>17,610,559</u>

## LIABILITIES

Short Term .....	2,708,149
Long Term .....	<u>-</u>
Total Liabilities .....	<u>2,708,149</u>

TOTAL EQUITY .....	<u><u>\$ 14,902,410</u></u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 16,092,655	\$ 14,127,993	\$ 13,719,498	\$ (408,495)
Non-Operating .....	<u>-</u>	<u>-</u>	<u>18,268</u>	<u>18,268</u>
Total Revenue .....	<u>16,092,655</u>	<u>14,127,993</u>	<u>13,737,766</u>	<u>(390,227)</u>
EXPENSES				
Operating .....	16,092,655	14,124,379	13,615,010	509,369
Non-Operating .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses .....	<u>16,092,655</u>	<u>14,124,379</u>	<u>13,615,010</u>	<u>509,369</u>
TOTAL CHANGE IN EQUITY .....	<u><u>\$ -</u></u>	<u><u>\$ 3,614</u></u>	<u><u>\$ 122,756</u></u>	<u><u>\$ 119,142</u></u>
Procured Services Activity.....	\$ 515,972	\$ 429,976	\$ 2,742,809	\$ 2,312,833

\* If applicable

Note:

Non-Operating expenses represents the use of prior-year net assets.

# SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 04/30/2013

## BALANCE SHEET

### ASSETS

Cash .....	\$ 511,909
Other Short Term .....	-
Long Term .....	-
Total Assets .....	<u>511,909</u>

### LIABILITIES

Short Term .....	-
Long Term .....	148,639
Other Liabilities.....	-
Total Liabilities .....	<u>148,639</u>

TOTAL EQUITY .....	<u><u>\$ 363,271</u></u>
--------------------	--------------------------

## INCOME STATEMENT

	Annual Budget FY 2013	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 137,798	\$ 137,798	\$ 83,411	\$ 54,387
Non-Operating .....	-	-	1,192	(1,192)
Total Revenue .....	<u>137,798</u>	<u>137,798</u>	<u>84,604</u>	<u>53,194</u>
EXPENSES				
Operating .....	137,798	137,798	84,604	53,194
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>137,798</u>	<u>137,798</u>	<u>84,604</u>	<u>53,194</u>
TOTAL CHANGE IN EQUITY .....	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

\* If applicable

**SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)**

As of the Period Ended 04/30/2013

BALANCE SHEET

## ASSETS

Cash .....	\$ 290,181,664
Other Short Term .....	118,031,840
Long Term .....	6,014,518,555
Total Assets .....	<u>6,422,732,059</u>

## LIABILITIES

Short Term .....	553,744,201
Long Term .....	488,872,095
Total Liabilities .....	<u>1,042,616,296</u>

TOTAL EQUITY .....	<u>\$ 5,380,115,763</u>
--------------------	-------------------------

INCOME STATEMENT

	Annual Bud get	YTD* Bud get	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ -	\$ -	\$ -	\$ -
Non-Operating .....	-	-	-	-
Total Revenue .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES				
Operating .....	39,330,444	-	32,777,289	-
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>39,330,444</u>	<u>-</u>	<u>32,777,289</u>	<u>-</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ (39,330,444)</u>	<u>\$ -</u>	<u>\$ (32,777,289)</u>	<u>\$ -</u>

\* If applicable

**SAN DIEGO HOUSING COMMISSION**

As of the Period Ended 04/30/2013 - preliminary/unaudited

BALANCE SHEET

## ASSETS

Cash .....	\$ 40,356,958
Other Short Term .....	95,192,451
Long Term .....	437,914,241
Total Assets .....	<u>573,463,650</u>

## LIABILITIES

Short Term .....	121,736,173
Long Term .....	14,499,889
Total Liabilities .....	<u>136,236,062</u>

TOTAL EQUITY .....	<u>\$ 437,227,588</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD** Actual	YTD Variance
REVENUE				
Operating .....	\$ 92,127,385	\$ 76,772,821	\$ 28,788,488	\$ 47,984,333
Non-Operating .....	256,939,000	214,115,833	162,305,699	51,810,134
Total Revenue .....	<u>349,066,385</u>	<u>290,888,654</u>	<u>191,094,187</u>	<u>99,794,467</u>
EXPENSES				
Operating .....	344,274,118	286,895,098	171,383,938	115,511,160
Non-Operating .....	4,792,267	3,993,556	4,848,256	(854,700)
Total Expenses .....	<u>349,066,385</u>	<u>290,888,654</u>	<u>176,232,194</u>	<u>114,656,460</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,861,993</u>	<u>\$ (14,861,993)</u>

\* Annual Budget Operating Revenue includes prior year carryover  
Annual Budget Operating Expenses include reserves

\*\* Actual YTD operating expenses does not include commitments

# **FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2013**

As of May 31, 2013



Department of Finance  
Office of the City Comptroller

## Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (May 31, 2013). The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”), current year Actuals vs. the Period-to-Date Budget and current year Actuals vs. the Revised Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of May 31, 2013, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached schedules contain **un-audited** information and were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of May 31, 2013. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of May 31, 2012.

This report includes the following components:	<u>Page #</u>
General Fund	3
Other Budgeted Funds	12
Supporting Schedules	15
Appendices	21

## General Fund

### Fund Status Summary

As of May 31, 2013, year-to-date General Fund expenditures of \$1,036.0 million exceed revenues of approximately \$967.9 million by approximately \$68.1 million. Once the \$33.7 million of encumbered commitments are taken into account, this difference grows to \$101.8 million.

The revised budget as of Period 11 anticipates that, by the end of the year, expenditures will exceed revenues by approximately \$14.3 million. However, more recent projections from Financial Management anticipate a year end surplus of about \$2.7 million.

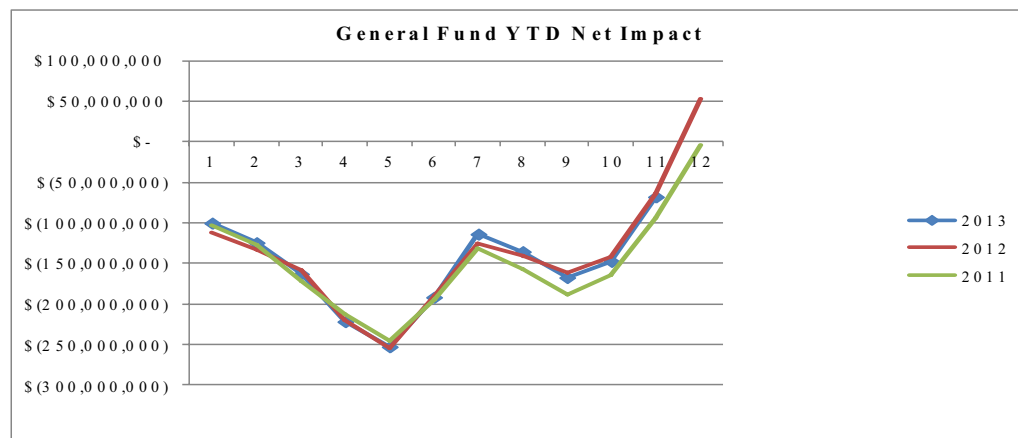
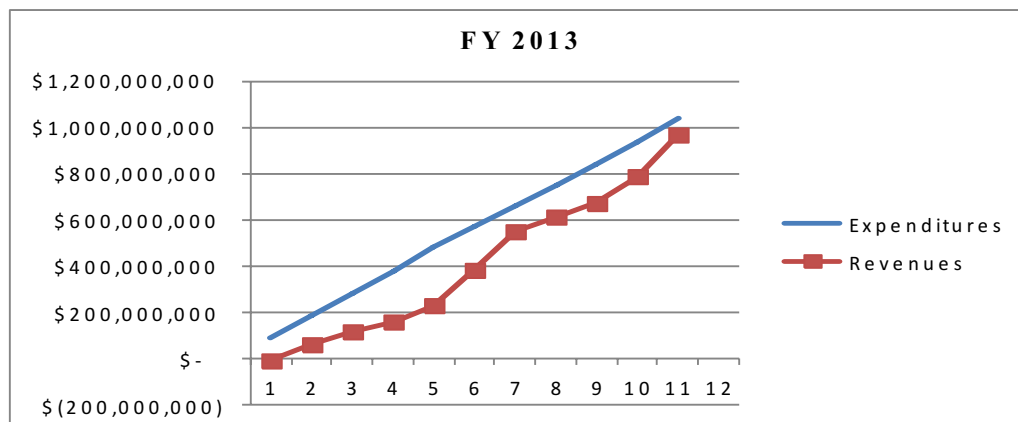
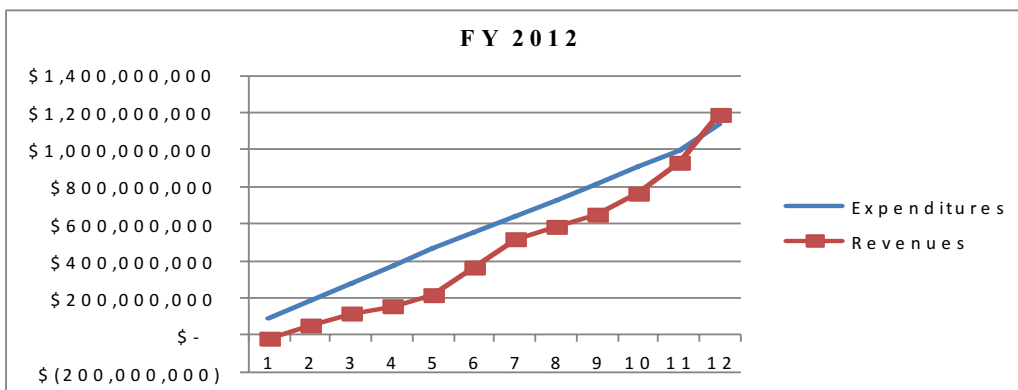
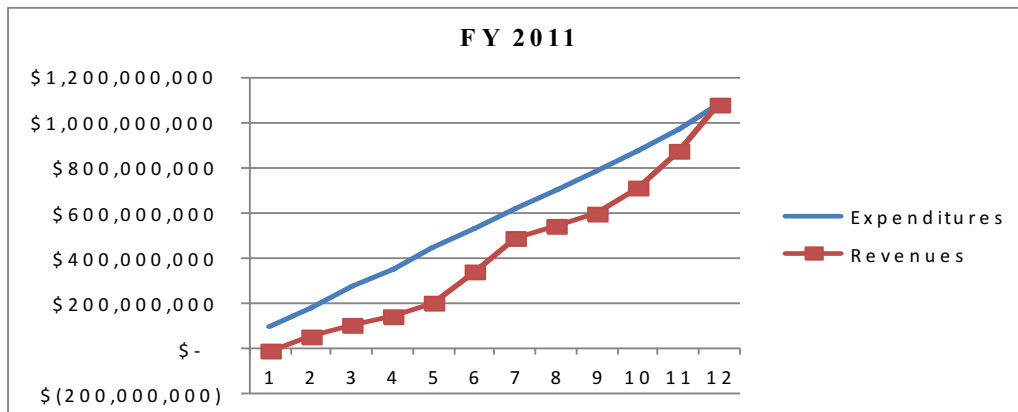
### General Fund Status Summary

	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>FY13 YTD Actuals</b>
Revenues	\$ 1,151,215,145	\$ 1,166,846,260	\$ 967,935,840
Expenditures	1,163,942,747	1,181,104,627	1,036,004,036
	<u>\$ (12,727,602)</u>	<u>\$ (14,258,367)</u>	<u>(68,068,196)</u>
Encumbrances			33,727,771
<b>Net Impact</b>			<u><b>\$ (101,795,967)</b></u>

It is normal for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 71% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund's major revenue sources reflect an uneven collection pattern. Property Tax revenue, which represents about 34% of the total revenue budget, is mostly collected during December, January, August and May. Sales Tax, which represents about 20% of total revenue budget, consistently reflects a monthly lag of at least 10% of the amount due to the City because of the State's sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly or accrued when invoiced, also contributing to the uneven pattern of revenue postings.

The graphics on the following page illustrate these patterns for the previous three fiscal years. The first three graphs show year-to-date revenues and expenditures for fiscal years 2011, 2012 and 2013. As evidenced by the graphics, revenue typically trails expenditures until close to the end of the fiscal year. The fourth graphic illustrates the cumulative net impact (deficit) for each period of fiscal years 2011, 2012 and 2013. The pattern reflects increasingly large deficits through period 5 and then a general reduction of those deficits as property taxes are collected in period 6, 7, 10 and 11 and as other revenue is recorded throughout the fiscal year.



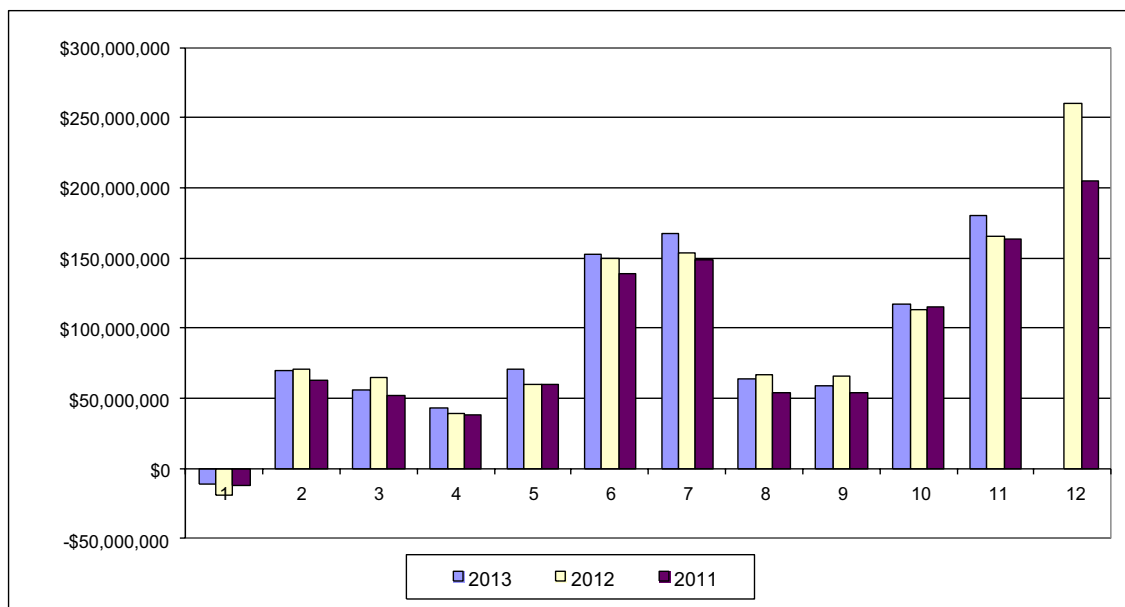


**Revenue Summary**

General Fund revenues totaled approximately \$967.9 million which is approximately \$39.0 million (4.2%) higher than this point last year. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 11 of Fiscal Year 2013.

**General Fund Revenue Analysis**

<b>Period</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
1	\$ (11,111,353)	\$ (19,314,950)	\$ (12,649,542)
2	70,134,534	70,898,498	62,388,743
3	55,893,081	64,827,122	51,449,151
4	42,516,983	39,467,398	38,360,604
5	71,052,291	59,737,347	60,155,647
6	152,839,607	149,109,588	138,504,959
7	167,398,122	153,097,111	148,292,892
8	63,537,453	66,723,251	53,972,346
9	58,659,548	65,920,208	54,235,831
10	116,633,002	113,119,595	115,537,415
11	180,382,572	165,363,726	163,084,717
YTD Pd 11	<u>\$ 967,935,840</u>	928,948,894	873,332,763
12		260,158,029	204,941,513
YTD Total		<u>\$ 1,189,106,923</u>	<u>\$ 1,078,274,276</u>



## Revenue by Category

The table below shows current year and prior year comparative data for General Fund revenues by category followed by a discussion of significant year-to-year variances. Additional details of General Fund revenues can be found on the schedules accompanying this report.

## General Fund Revenues by Category

Category	FY13 Revenue	FY12 Revenue	Change	%
Property Taxes	\$ 400,462,373	\$ 382,199,834	\$ 18,262,539	4.8%
Sales Taxes	189,827,816	178,729,900	11,097,916	6.2%
Transient Occupancy Taxes	69,064,771	63,567,357	5,497,414	8.6%
Fines and Forfeitures	24,602,229	30,379,507	(5,777,278)	-19.0%
Rents and Concessions	38,671,041	34,804,007	3,867,034	11.1%
Revenue from Other Agencies	10,110,713	3,076,156	7,034,557	228.7%
Charges for Current Services	107,834,631	111,736,303	(3,901,672)	-3.5%
Other Revenue	7,118,392	2,666,200	4,452,192	167.0%
Remaining Revenue Categories	120,243,874	121,789,630	(1,545,756)	-1.3%
<b>Total GF Revenues</b>	<b>\$ 967,935,840</b>	<b>\$ 928,948,894</b>	<b>\$ 38,986,946</b>	<b>4.2%</b>

- *Property Taxes* totaled approximately \$400.5 million which is \$18.3 million higher than this point last year. This variance is primarily due to a onetime refund of property tax administration fees from the County of San Diego and increases in the City's share of property taxes as a result of the dissolution of redevelopment agencies.
- *Sales Taxes* totaled \$189.8 million which is approximately \$11.1 million higher than this point last year. This variance is primarily due to increases in consumer spending.
- *Transient Occupancy Taxes* totaled approximately \$69.1 million which is approximately \$5.5 million higher than this point last year. This variance is mainly due to growth in the local tourism industry.
- *Fines and Forfeitures* totaled approximately \$24.6 million which is \$5.8 million lower than this point last year. This variance is primarily due to year over year decreases in litigation awards.
- *Rents and Concessions* totaled approximately \$38.7 million which is approximately \$3.9 million higher than this point last year. This variance is primarily due to an increase in Mission Bay lease revenues.
- *Revenue from Other Agencies* totaled approximately \$10.1 million which is \$7.0 million higher than this point last year. This variance is primarily due to the onetime distribution of excess

SAFE reserve funds from San Diego Association of Governments (SANDAG) and reimbursements from the Successor Agency for Civic San Diego administrative service costs.

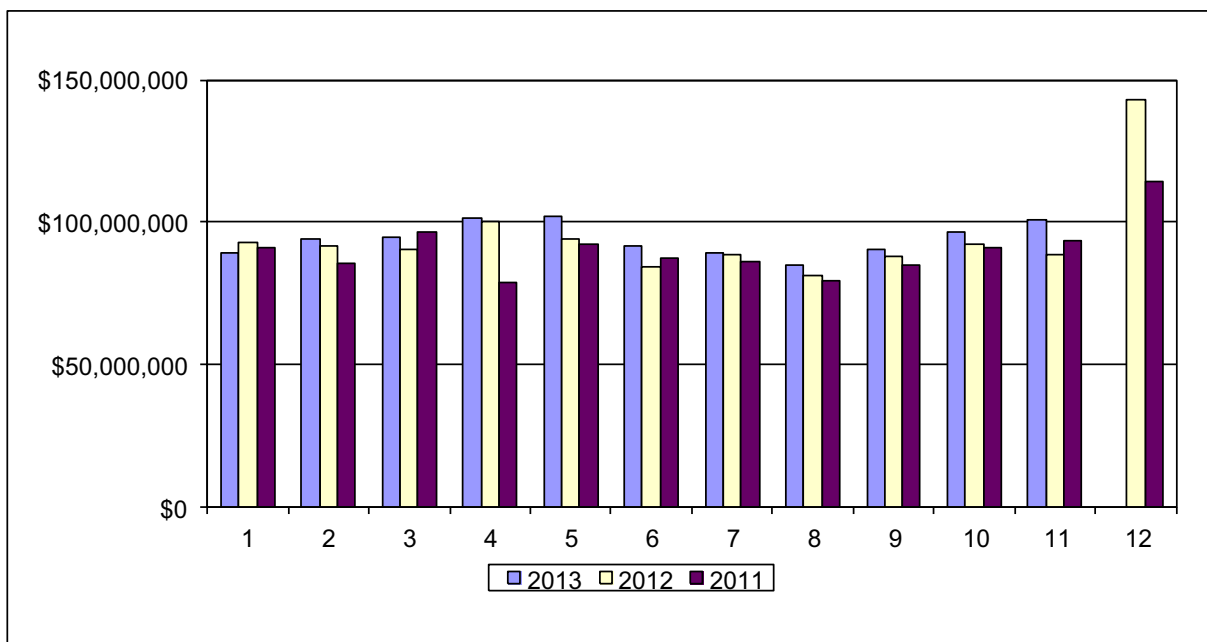
- *Charges for Current Services* totaled approximately \$107.8 million which is \$3.9 million lower than this point last year. This variance is mainly due to timing differences in reimbursements from other funds and a decline in reimbursable work performed by Facilities Maintenance Division on deferred maintenance projects.
- *Other Revenue* totaled \$7.1 million which is approximately \$4.5 million higher than this point last year and is primarily due to increases in expenditure reimbursements from grants and the City's TRAN bond premium in Fiscal Year 2013.

**Expenditures Summary**

General Fund expenditures totaled \$1,036.0 million which is a \$42.4 million (4.3%) increase over Fiscal Year 2012. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 11 of Fiscal Year 2013.

**General Fund Expenditure Summary**

<b>Period</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
1	\$ 89,343,942	\$ 93,182,899	\$ 91,212,698
2	94,326,514	91,940,288	85,421,189
3	94,450,793	90,525,894	96,650,714
4	101,380,910	100,414,905	79,036,010
5	102,079,220	94,296,632	92,489,056
6	91,721,175	84,620,272	87,572,202
7	89,464,823	88,430,953	86,360,255
8	85,185,154	81,523,228	79,601,867
9	90,582,450	87,799,616	85,037,673
10	96,701,661	92,366,359	90,889,690
11	100,767,394	88,540,951	93,780,489
YTD Pd 11	<u>\$ 1,036,004,036</u>	993,641,997	968,051,843
12		142,866,946	114,245,934
YTD Pd 12		<u>\$ 1,136,508,943</u>	<u>\$ 1,082,297,777</u>



## Expenditures by Category

The table below shows current year and prior year comparative data for General Fund expenditures by category followed by a discussion of significant variances.

## General Fund Expenditures By Category

Category	FY13 YTD Actuals	FY12 YTD Actuals	YTD Change	%
Personnel Services	\$ 463,848,580	\$ 460,323,084	\$ 3,525,496	0.8%
Fringe Benefits	288,327,176	282,250,799	6,076,377	2.2%
Supplies	20,109,838	18,478,210	1,631,628	8.8%
Contracts	137,007,804	137,933,939	(926,135)	-0.7%
Information Technology	36,839,472	28,476,258	8,363,214	29.4%
Energy & Utilities	35,380,874	28,883,364	6,497,510	22.5%
Transfers	43,457,243	25,547,547	17,909,696	70.1%
Other	5,487,199	4,812,674	674,525	14.0%
Capital Expenditure	402,797	588,880	(186,083)	-31.6%
Debt	5,143,053	6,347,242	(1,204,189)	-19.0%
<b>Total Expenditures</b>	<b>\$ 1,036,004,036</b>	<b>\$ 993,641,997</b>	<b>\$ 42,362,039</b>	<b>4.3%</b>

- *Personnel Services* expenditures are up \$3.5 million from this point last year due to citywide increases in discretionary leave and vacation pay in lieu of annual leave expenses.
- *Fringe Benefits* expenditures are up \$6.1 million from this point last year which is mainly due to increases related to workers' compensation insurance in accordance with the revised City's Reserve Policy.
- *Information Technology* expenditures are up \$8.4 million from this point last year which is primarily due to an increase in data center and network costs associated with the transition from San Diego Data Processing Corporation (SDDPC) to Atos IT Solutions & Services, CGI Technologies and Solutions, Inc., and Xerox State & Local Solutions, Inc.
- *Energy and Utilities* expenditures are up approximately \$6.5 million from this point last year which is primarily due to the reclassification of fleet fuel costs, previously reported as Contracts expenditures. This increase was partially offset by a decrease in wireless communication costs.
- *Transfers* expenditures are up approximately \$17.9 million from this point last year which is due to increases in transfers to Capital Improvement Projects and cash transfers for debt service payments on Deferred Capital Financing Bonds.

### Department Expenditure Variances

The table below shows current year and prior year comparative data for General Fund expenditures by department followed by a discussion of significant variances. Additional details of General Fund expenditures can be found on the schedules accompanying this report.

#### Year-to-Year Variance Analysis

Department	FY13	FY12	Change	%
	Expenditures	Expenditures		
Library	\$ 34,723,072	\$ 30,425,258	\$ 4,297,814	14.1%
Economic Development	9,311,505	3,532,510	5,778,995	163.6%
Citywide Program Expenditures	64,869,848	44,363,936	20,505,912	46.2%
Police	369,726,179	359,322,458	10,403,721	2.9%
Transportation and Storm Water	75,924,158	73,574,030	2,350,128	3.2%
Remaining Departments	481,449,274	482,423,805	(974,531)	-0.2%
<b>Total Expenditures</b>	<b>\$ 1,036,004,036</b>	<b>\$ 993,641,997</b>	<b>\$ 42,362,039</b>	<b>4.3%</b>

- *Library* expenditures totaled \$34.7 million which is approximately \$4.3 million higher than this point last year. This variance is primarily due to restoring hours and services to the public, and increases in expenses related to workers' compensation insurance, data center and network costs, and internal delivery services.
- *Economic Development* expenditures totaled \$9.3 million which is approximately \$5.8 million higher than this point last year. This variance is primarily due to increases in reimbursements to San Diego Housing Commission for oversight and management of the Neil Good Day Center, increases in administrative expenses for Civic San Diego, as well as a Fiscal Year 2013 restructure which moved Economic Growth Services from the Community and Legislative Services Department to the Economic Development Department.
- *Citywide Program* expenditures totaled approximately \$64.9 million which is \$20.5 million higher than this point last year. This variance is primarily due to increases in debt service payments on Deferred Capital Financing bonds, cash transfers to the Public Liability fund, cash transfers to the Capital Improvement Project Fund, and cash transfers to other special funds for public use leases.
- *Police* expenditures totaled \$369.7 million which is \$10.4 million higher than this point last year and is primarily due to increases in discretionary leave, workers' compensation insurance, aircraft maintenance costs, data center and network costs, and SAP allocation transfers.
- *Transportation and Storm Water* expenditures totaled \$75.9 million which is approximately \$2.4 million higher than this point last year and is primarily due to increases in transfers to Capital Improvement Projects. The increases were partially offset by decreases in debt service payments on Deferred Capital Financing bonds and timing differences of fleet related expenses.

## Budget Reconciliation

The following actions authorized by the City Council have affected the Adopted Budget as of May 31, 2013 and are detailed in the table presented below. The first action increased both estimated revenue and appropriations by approximately \$4.5 million. The second action increased appropriations by \$481 thousand. Both actions are related to the Civic San Diego Budget. The third action increased both estimated revenue and appropriations by \$200 thousand for implementing the vendor registration and electronic sourcing system. The fourth action increased both estimated revenue and appropriations by \$6.9 million for the computer aided dispatch (CAD) replacement project. The last action, the *FY13 Mid-Year Budget Revisions*, increased both estimated revenue and appropriations by \$4 million (*Section 1*) and increased appropriations by \$1.1 million (*Section 2*) using FY13 projected surplus.

### General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,151,215,145</b>
Revenue Increase for the Civic San Diego Budget	R-307536	4,495,349
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Revenue Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	4,000,000
<b>Fiscal Year 2013 Revised Budget</b>		<b>1,166,846,260</b>

Expenditure Appropriations		
Action	Authority	Amount
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,163,942,747</b>
Appropriation Increase for the Civic San Diego Budget	R-307536	4,495,349
Appropriation Increase for the Civic San Diego Budget	O-20185	480,765
Appropriation Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Appropriation Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	4,000,000
Fiscal Year 2013 Mid-Year Budget Revisions-Section 2	R-308030	1,050,000
<b>Fiscal Year 2013 Revised Budget</b>		<b>\$ 1,181,104,627</b>

Expenditure Appropriation increase is offset by:

**General Fund Reserves** **\$ 14,258,367**



## Other Budgeted Funds

### Water Funds

Water Funds revenue totaled \$372.0 million which is \$26.5 million (6.7%) lower than last fiscal year and is primarily due to lower State Revolving Loan Fund proceeds and bond proceeds, which were partially offset by increases in water sales, capacity charges, disaster recovery payments from FEMA related to the 2007 wildfires, and a payment related to the assignment of the Witman Ranch claim for wildfire damage.

Water Funds expenses totaled \$323.5 million which represents an increase of \$26.2 million (8.8%) from last year and is primarily due to increases in water purchases, reserve payments related to the Harbor Drive and Lindbergh Field SRF loans, and expenses related to expensing prior year CIP related costs which had been previously capitalized. These increases were partially offset by decreases in debt service interest payments and professional services.

As the following table indicates, revenue exceeds operating expenses by \$48.5 million. Once the \$57.1 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$8.6 million.

#### Water Funds Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue <sup>1</sup>	\$467,014,802	\$ 372,043,095	\$ -	\$ 372,043,095
Expenses	436,920,454	323,528,814	57,135,999	380,664,813
	<u>30,094,348</u>	<u>48,514,281</u>	<u>(57,135,999)</u>	<u>(8,621,717)</u>
Contingency Reserve	3,735	-	-	-
<b>Net Impact</b>	<b><u>\$ 30,090,613</u></b>	<b><u>\$ 48,514,281</u></b>	<b><u>\$ (57,135,999)</u></b>	<b><u>\$ (8,621,717)</u></b>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Water Funds revenues and expenses can be found on Schedule 4 and Schedule 5 accompanying this report.

## Sewer Funds

Sewer Funds revenue totaled approximately \$353.0 million which is approximately \$8.6 million (2.4%) lower than last fiscal year and is primarily due to decreases in bond proceeds, and sewer service charges. These decreases are partially offset by increases in capacity charges and State Revolving Loan Fund proceeds.

Sewer Funds expenses totaled approximately \$258.0 million which represents a decrease of \$3.0 million (1.2%) from last year and is primarily due to lower bond interest payments.

As the following table indicates, revenue exceeds operating expenses by \$95.0 million. Once the \$34.9 million of encumbered commitments are taken into account, revenue exceeds operating expenses by approximately \$60.2 million.

### Sewer Funds Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue <sup>1</sup>	\$ 410,300,578	\$ 353,044,720	\$ -	\$ 353,044,720
Expenses	344,412,334	258,002,984	34,855,556	292,858,540
	<u>65,888,244</u>	<u>95,041,736</u>	<u>(34,855,556)</u>	<u>60,186,180</u>
Contingency Reserve	578,102	-	-	-
<b>Net Impact</b>	<b><u>\$ 65,310,142</u></b>	<b><u>\$ 95,041,736</u></b>	<b><u>\$ (34,855,556)</u></b>	<b><u>\$ 60,186,180</u></b>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Sewer Funds revenues and expenses can be found on Schedule 4 and Schedule 5 accompanying this report.

## **Supporting Schedules**

The schedules below are presented in the following pages:

	<b><u>Page #</u></b>
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## **Appendices**

Financial information for the City's component units as of Period 11, Fiscal Year 2013 is included in the appendices starting on page 21. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)

### General Fund Summary (92% of Year Completed)

	Adopted Budget	Revised Budget	FY13 Year-to-Date Actuals	% of Revised Budget	FY12 Year-to-Date Actuals	FY13/FY12 Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 387,134,682	\$ 395,340,448	\$ 400,462,373	101.3%	\$ 382,199,834	\$ 18,262,539	4.8%
Sales Taxes	236,258,330	236,258,330	189,827,816	80.3%	178,729,900	11,097,916	6.2%
Transient Occupancy Taxes	81,710,904	81,710,904	69,064,771	84.5%	63,567,357	5,497,414	8.6%
Property Transfer Taxes	6,359,105	6,359,105	4,394,366	69.1%	4,266,145	128,221	3.0%
Licenses & Permits	31,899,632	32,099,632	30,032,621	93.6%	28,239,805	1,792,816	6.3%
Fines & Forfeitures	31,405,844	32,023,844	24,602,229	76.8%	30,379,507	(5,777,278)	-19.0%
Interest & Dividends	1,354,233	1,354,233	1,447,295	106.9%	2,054,008	(606,713)	-29.5%
Franchises	71,678,516	71,678,516	49,851,842	69.5%	52,753,716	(2,901,874)	-5.5%
Rents & Concessions	41,216,055	42,216,055	38,671,041	91.6%	34,804,007	3,867,034	11.1%
Motor Vehicle License Fees	-	-	705,454	-	-	705,454	-
Revenues From Other Agencies	3,525,578	6,592,858	10,110,713	153.4%	3,076,156	7,034,557	228.7%
Charges for Current Services	181,413,372	184,126,850	107,834,631	58.6%	111,736,303	(3,901,672)	-3.5%
Miscellaneous Revenues	3,837,765	3,464,356	7,118,392	205.5%	2,666,200	4,452,192	167.0%
Transfers	73,421,129	73,621,129	33,812,296	45.9%	34,475,956	(663,660)	-1.9%
<b>Total General Fund Revenue</b>	<b>\$ 1,151,215,145</b>	<b>\$ 1,166,846,260</b>	<b>\$ 967,935,840</b>	<b>83.0%</b>	<b>\$ 928,948,894</b>	<b>\$ 38,986,946</b>	<b>4.2%</b>
<b>Expenditures</b>							
Personnel Services	\$ 511,515,097	\$ 510,034,043	\$ 463,848,580	90.9%	\$ 460,323,084	\$ 3,525,496	0.8%
<b>Total PE</b>	<b>511,515,097</b>	<b>510,034,043</b>	<b>463,848,580</b>	<b>90.9%</b>	<b>460,323,084</b>	<b>3,525,496</b>	<b>0.8%</b>
Fringe Benefits	321,092,953	322,992,953	288,327,176	89.3%	282,250,799	6,076,377	2.2%
Supplies	21,389,768	21,800,161	20,109,838	92.2%	18,478,210	1,631,628	8.8%
Contracts	136,959,037	145,809,895	137,007,804	94.0%	137,933,939	(926,135)	-0.7%
Information Technology	42,897,399	43,866,165	36,839,472	84.0%	28,476,258	8,363,214	29.4%
Energy & Utilities	42,754,883	43,071,456	35,380,874	82.1%	28,883,364	6,497,510	22.5%
Transfers	67,939,515	75,854,440	43,457,243	57.3%	25,547,547	17,909,696	70.1%
Other	10,867,959	9,522,497	5,487,199	57.6%	4,812,674	674,525	14.0%
Capital Expenditure	2,438,008	1,981,732	402,797	20.3%	588,880	(186,083)	-31.6%
Debt	6,088,128	6,171,285	5,143,053	83.3%	6,347,242	(1,204,189)	-19.0%
<b>Total NPE</b>	<b>652,427,650</b>	<b>671,070,584</b>	<b>572,155,456</b>	<b>85.3%</b>	<b>533,318,913</b>	<b>38,836,543</b>	<b>7.3%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,163,942,747</b>	<b>\$ 1,181,104,627</b>	<b>\$ 1,036,004,036</b>	<b>87.7%</b>	<b>\$ 993,641,997</b>	<b>\$ 42,362,039</b>	<b>4.3%</b>
<b>General Fund Encumbrances</b>			33,727,771		26,558,662	7,169,109	
<b>Net Impact</b>	<b>\$ (12,727,602)</b>	<b>\$ (14,258,367)</b>	<b>\$ (101,795,967)</b>		<b>\$ (91,251,765)</b>	<b>\$ (10,544,202)</b>	

**General Fund Revenue Status Report**  
**As of Period 11, Ended May 31, 2013 (92% Completed)**  
**(Unaudited)**

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
<b>Property Taxes</b>	<b>\$ 400,462,373</b>	<b>\$ 395,340,448</b>	<b>101.3%</b>	<b>\$ 309,260,166</b>	<b>\$ 91,202,207</b>	<b>29.5%</b>	<b>\$ 382,199,834</b>	<b>\$ 18,262,539</b>	<b>4.8%</b>
<b>Sales Taxes</b>	<b>189,827,816</b>	<b>236,258,330</b>	<b>80.3%</b>	<b>191,840,644</b>	<b>(2,012,828)</b>	<b>-1.0%</b>	<b>178,729,900</b>	<b>11,097,916</b>	<b>6.2%</b>
<b>Transient Occupancy Taxes</b>	<b>69,064,771</b>	<b>81,710,904</b>	<b>84.5%</b>	<b>67,481,920</b>	<b>1,582,851</b>	<b>2.3%</b>	<b>63,567,357</b>	<b>5,497,414</b>	<b>8.6%</b>
<b>Property Transfer Taxes</b>	<b>4,394,366</b>	<b>6,359,105</b>	<b>69.1%</b>	<b>4,720,695</b>	<b>(326,329)</b>	<b>-6.9%</b>	<b>4,266,145</b>	<b>128,221</b>	<b>3.0%</b>
<b>Licenses &amp; Permits</b>									
Business Taxes	6,531,687	6,613,129	98.8%	6,181,000	350,687	5.7%	6,510,643	21,044	0.3%
Rental Unit Taxes	6,930,570	5,925,000	117.0%	5,703,000	1,227,570	21.5%	6,686,520	244,050	3.6%
Parking Meters	7,503,070	7,879,891	95.2%	7,223,238	279,832	3.9%	7,138,056	365,014	5.1%
Refuse Collector Business Taxes	599,734	660,000	90.9%	595,524	4,210	0.7%	574,570	25,164	4.4%
Other Licenses & Permits	8,467,560	11,021,612	76.8%	9,941,544	(1,473,984)	-14.8%	7,330,016	1,137,544	15.5%
<b>Total Licenses &amp; Permits</b>	<b>30,032,621</b>	<b>32,099,632</b>	<b>93.6%</b>	<b>29,644,306</b>	<b>388,315</b>	<b>1.3%</b>	<b>28,239,805</b>	<b>1,792,816</b>	<b>6.3%</b>
<b>Fines &amp; Forfeitures</b>									
Parking Citations	15,500,545	18,618,054	83.3%	15,919,073	(418,528)	-2.6%	15,449,870	50,675	0.3%
Municipal Court	6,353,926	8,454,924	75.2%	7,604,957	(1,251,031)	-16.5%	7,018,394	(664,468)	-9.5%
Negligent Impound	-	-	-	-	-	-	357,346	(357,346)	-100.0%
Other Fines & Forfeitures	2,747,758	4,950,866	55.5%	3,078,758	(331,000)	-10.8%	7,553,897	(4,806,139)	-63.6%
<b>Total Fines &amp; Forfeitures</b>	<b>24,602,229</b>	<b>32,023,844</b>	<b>76.8%</b>	<b>26,602,788</b>	<b>(2,000,559)</b>	<b>-7.5%</b>	<b>30,379,507</b>	<b>(5,777,278)</b>	<b>-19.0%</b>
<b>Interest &amp; Dividends</b>	<b>1,447,295</b>	<b>1,354,233</b>	<b>106.9%</b>	<b>1,098,281</b>	<b>349,014</b>	<b>31.8%</b>	<b>2,054,008</b>	<b>(606,713)</b>	<b>-29.5%</b>
<b>Franchises</b>									
SDG&E	26,061,660	37,736,863	69.1%	28,396,358	(2,334,698)	-8.2%	27,974,407	(1,912,747)	-6.8%
CATV	13,925,599	19,365,448	71.9%	19,365,448	(5,439,849)	-28.1%	13,902,579	23,020	0.2%
Refuse Collection	5,470,447	9,950,000	55.0%	7,093,447	(1,623,000)	-22.9%	6,880,285	(1,409,838)	-20.5%
Other Franchises	4,394,136	4,626,205	95.0%	4,496,937	(102,801)	-2.3%	3,996,445	397,691	10.0%
<b>Total Franchises</b>	<b>49,851,842</b>	<b>71,678,516</b>	<b>69.5%</b>	<b>59,352,190</b>	<b>(9,500,348)</b>	<b>-16.0%</b>	<b>52,753,716</b>	<b>(2,901,874)</b>	<b>-5.5%</b>
<b>Rents &amp; Concessions</b>									
Mission Bay	25,069,526	27,003,095	92.8%	24,168,033	901,493	3.7%	22,224,993	2,844,533	12.8%
Pueblo Lands	4,153,537	4,818,228	86.2%	4,335,670	(182,133)	-4.2%	3,794,544	358,993	9.5%
Other Rents and Concessions	9,447,978	10,394,732	90.9%	9,024,145	423,833	4.7%	8,784,470	663,508	7.6%
<b>Total Rents &amp; Concessions</b>	<b>38,671,041</b>	<b>42,216,055</b>	<b>91.6%</b>	<b>37,527,848</b>	<b>1,143,193</b>	<b>3.0%</b>	<b>34,804,007</b>	<b>3,867,034</b>	<b>11.1%</b>
<b>Motor Vehicle License Fees</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>
<b>Revenue from Other Agencies</b>	<b>10,110,713</b>	<b>6,592,858</b>	<b>153.4%</b>	<b>3,055,415</b>	<b>7,055,298</b>	<b>230.9%</b>	<b>3,076,156</b>	<b>7,034,557</b>	<b>228.7%</b>
<b>Charges for Current Services</b>	<b>107,834,631</b>	<b>184,126,850</b>	<b>58.6%</b>	<b>117,874,226</b>	<b>(10,039,595)</b>	<b>-8.5%</b>	<b>111,736,303</b>	<b>(3,901,672)</b>	<b>-3.5%</b>
<b>Other Revenue</b>	<b>7,118,392</b>	<b>3,464,356</b>	<b>205.5%</b>	<b>3,223,640</b>	<b>3,894,752</b>	<b>120.8%</b>	<b>2,666,200</b>	<b>4,452,192</b>	<b>167.0%</b>
<b>Transfers</b>	<b>33,812,296</b>	<b>73,621,129</b>	<b>45.9%</b>	<b>38,710,150</b>	<b>(4,897,854)</b>	<b>-12.7%</b>	<b>34,475,956</b>	<b>(663,660)</b>	<b>-1.9%</b>
<b>Total General Fund Revenue</b>	<b>\$ 967,935,840</b>	<b>\$ 1,166,846,260</b>	<b>83.0%</b>	<b>\$ 890,392,269</b>	<b>\$ 77,543,571</b>	<b>8.7%</b>	<b>\$ 928,948,894</b>	<b>\$ 38,986,946</b>	<b>4.2%</b>

**General Fund Expenditure Status Report**  
**As of Period 11, Ended May 31, 2013 (92% Completed)**  
(Un audited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
City Planning & Community Investment	\$ 11,713,011	\$ 13,643,885	85.8%	\$ 11,831,805	\$ 118,794	1.0%	\$ 12,725,562	\$ (1,012,551)	-8.0%
<b>Community Services</b>									
Library	34,723,072	39,341,033	88.3%	35,020,800	297,728	0.9%	30,425,258	4,297,814	14.1%
Park & Recreation	74,617,980	87,586,219	85.2%	76,562,119	1,944,139	2.5%	73,657,289	960,691	1.3%
<b>Office of the Assistant COO</b>									
Administration	2,248,043	2,931,271	76.7%	2,429,732	181,689	7.5%	1,956,205	291,838	14.9%
Business Office	639,124	1,122,992	56.9%	1,024,536	385,412	37.6%	862,170	(223,046)	-25.9%
Economic Development	9,311,505	12,497,844	74.5%	5,853,582	(3,457,923)	-59.1%	3,532,510	5,778,995	163.6%
Human Resources	1,978,604	2,404,564	82.3%	1,725,737	(252,867)	-14.7%	1,676,241	302,363	18.0%
Office of the Assistant Chief Operating Officer	303,205	314,036	96.6%	288,910	(14,295)	-4.9%	287,587	15,618	5.4%
Purchasing & Contracting	2,626,686	3,366,747	78.0%	2,571,497	(55,189)	-2.1%	4,731,738	(2,105,052)	-44.5%
<b>Office of the Chief Financial Officer</b>									
City Comptroller	9,183,746	10,195,223	90.1%	9,323,530	139,784	1.5%	9,438,313	(254,567)	-2.7%
City Treasurer	12,950,975	19,648,529	65.9%	14,643,098	1,692,123	11.6%	12,747,576	203,399	1.6%
Citywide Program Expenditures	64,869,848	73,923,731	87.8%	53,275,804	(11,594,044)	-21.8%	44,363,936	20,505,912	46.2%
Debt Management	1,938,947	2,356,856	82.3%	2,151,877	212,930	9.9%	1,955,960	(17,013)	-0.9%
Department of Information Technology	472,222	500,000	94.4%	455,000	(17,222)	-3.8%	1,117,357	354,865	302.4%
Financial Management	3,376,790	4,209,030	80.2%	3,850,389	473,599	12.3%	3,577,325	(200,535)	-5.6%
Office of the Chief Financial Officer	398,477	841,996	47.3%	620,871	222,394	35.8%	496,279	(97,802)	-19.7%
<b>Office of the Chief of Staff</b>									
Community & Legislative Services	3,576,350	4,525,593	79.0%	4,153,141	576,791	13.9%	4,847,840	(1,271,490)	-26.2%
<b>Office of the Mayor and COO</b>									
Office of the Mayor and COO	455,421	538,024	84.6%	493,623	38,202	7.7%	482,681	(27,260)	-5.6%
<b>Other</b>									
Tax Anticipation Notes	43,250	500,000	8.7%	-	(43,250)	-	839,438	(796,188)	-94.8%
General Fund Appropriation Reserve <sup>1</sup>	-	2,671,250	-	-	-	-	-	-	-
<b>Public Safety and Homeland Security</b>									
Office of Homeland Security	1,550,361	1,744,465	88.9%	1,596,041	45,680	2.9%	1,477,560	72,801	4.9%
Police	369,726,179	410,596,195	90.0%	369,264,873	(461,306)	-0.1%	359,322,458	10,403,721	2.9%
Fire-Rescue	186,570,768	203,577,613	91.6%	180,813,107	(5,757,661)	-3.2%	186,752,730	(181,962)	-0.1%
<b>Public Utilities</b>									
Water	1,536,385	1,706,193	90.0%	1,593,572	57,187	3.6%	1,113,543	422,842	38.0%
<b>Public Works</b>									
Engineering and Capital Projects	54,596,582	61,086,289	89.4%	55,124,113	527,531	1.0%	52,840,108	1,756,474	3.3%
Environmental Services	29,778,896	34,495,606	86.3%	31,594,366	1,815,470	5.7%	30,198,862	(419,966)	-1.4%
General Services	13,141,186	15,233,845	86.3%	13,977,975	836,789	6.0%	13,402,935	(261,749)	-2.0%
Public Works	448,227	575,749	77.9%	456,664	8,437	1.8%	1,931,433	(1,483,206)	-76.8%
Real Estate Assets	3,727,284	4,541,750	82.1%	3,922,460	195,176	5.0%	3,292,425	434,859	13.2%
Transportation and Storm Water	75,924,158	90,544,187	83.9%	85,238,761	9,314,603	10.9%	73,574,030	2,350,128	3.2%
<b>Non-Mayoral</b>									
City Attorney	39,336,549	43,602,031	90.2%	39,350,630	14,081	0.0%	37,764,822	1,571,727	4.2%
City Auditor	2,629,941	3,809,105	69.0%	3,499,175	869,234	24.8%	2,934,464	(304,523)	-10.4%
City Clerk	4,203,150	4,811,806	87.4%	4,407,295	204,145	4.6%	4,050,076	153,074	3.8%
Council Administration	1,577,858	1,997,500	79.0%	1,797,085	219,227	12.2%	1,512,700	65,158	4.3%
City Council - District 1	947,649	1,149,202	82.5%	1,076,047	128,398	11.9%	848,156	99,493	11.7%
City Council - District 2	851,009	1,201,507	70.8%	1,139,705	288,696	25.3%	710,196	140,813	19.8%
City Council - District 3	944,460	1,272,756	74.2%	1,177,319	232,859	19.8%	883,988	60,472	6.8%
City Council - District 4	945,356	1,317,227	71.8%	1,224,126	278,770	22.8%	805,377	139,979	17.4%
City Council - District 5	848,381	1,271,532	66.7%	1,193,599	345,218	28.9%	701,662	146,719	20.9%
City Council - District 6	897,087	1,145,169	78.3%	1,090,386	193,299	17.7%	869,486	27,601	3.2%
City Council - District 7	948,274	1,177,750	80.5%	1,118,900	170,626	15.2%	954,639	(6,365)	-0.7%
City Council - District 8	940,743	1,321,320	71.2%	1,226,033	285,290	23.3%	811,362	129,381	15.9%
City Council - District 9	454,582	629,826	72.2%	(43,141)	(497,723)	1153.7%	-	454,582	-
Ethics Commission	713,492	928,923	76.8%	1,043,248	329,756	31.6%	689,201	24,291	3.5%
Office of the IBA	1,514,794	1,701,668	89.0%	1,565,441	50,647	3.2%	1,461,232	53,562	3.7%
Personnel	5,823,429	6,546,590	89.0%	5,935,952	112,523	1.9%	6,017,287	(193,858)	-3.2%
<b>Total General Fund Expenditures</b>	<b>\$ 1,036,004,036</b>	<b>\$ 1,181,104,627</b>	<b>87.7%</b>	<b>\$ 1,036,659,783</b>	<b>\$ 655,747</b>	<b>0.1%</b>	<b>\$ 993,641,997</b>	<b>\$ 42,362,039</b>	<b>4.3%</b>

<sup>1</sup> New in Fiscal Year 2013.

**Citywide Program Expenditure Status Report**  
**As of Period 11, Ended May 31, 2013 (92% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>Citywide Program Expenditures</b>									
Assessments To Public Property	\$ 138,534	\$ 463,235	29.9%	\$ 200,000	\$ 61,466	30.7%	\$ 225,383	\$ (86,849)	-38.5%
Business Cooperation Program	250,981	350,000	71.7%	23,782	(227,199)	-955.3%	225,915	25,066	11.1%
Citywide Elections	863,083	1,800,000	47.9%	1,800,000	936,917	52.1%	419,253	443,830	105.9%
Corporate Master Leases Rent	10,779,002	10,683,503	100.9%	9,461,681	(1,317,321)	-13.9%	11,323,740	(544,738)	-4.8%
Deferred Capital Debt Service <sup>1</sup>	8,127,236	8,877,870	91.5%	8,877,870	750,634	8.5%	-	8,127,236	-
Employee Personal Prop Claims	-	5,000	-	-	-	-	(34)	34	-100.0%
Insurance	1,206,778	1,281,700	94.2%	1,202,011	(4,767)	-0.4%	1,166,960	39,818	3.4%
McGuigan Settlement	8,007,672	7,973,053	100.4%	7,973,053	(34,619)	-0.4%	7,970,716	36,956	0.5%
Memberships	728,402	630,000	115.6%	630,000	(98,402)	-15.6%	692,030	36,372	5.3%
Preservation of Benefits	980,000	1,700,000	57.6%	1,000,000	20,000	2.0%	917,000	63,000	6.9%
Property Tax Administration	3,695,241	5,102,711	72.4%	5,102,711	1,407,470	27.6%	5,514,584	(1,819,343)	-33.0%
Public Liability Claims Xfer-Claims Fund	12,206,208	12,206,208	100.0%	12,206,208	-	-	14,506,208	(2,300,000)	-15.9%
Public Liab Claims Xfer-Reserves <sup>1</sup>	6,100,000	6,100,000	100.0%	-	(6,100,000)	-	-	6,100,000	-
Public Use Leases <sup>1</sup>	1,502,488	1,502,488	100.0%	1,502,488	-	-	-	1,502,488	-
Redistricting Commission	-	-	-	-	-	-	156,240	(156,240)	-100.0%
Special Consulting Services	2,209,457	3,850,000	57.4%	3,087,500	878,043	28.4%	1,037,441	1,172,016	113.0%
Transfer to Capital Improvement Program	7,935,766	7,935,766	100.0%	-	(7,935,766)	-	-	7,935,766	-
Transfer to Park Improvement Funds	-	3,003,095	-	-	-	-	-	-	-
Transportation Subsidy	139,000	459,102	30.3%	208,500	69,500	33.3%	208,500	(69,500)	-33.3%
<b>Total Citywide Program Expenditures</b>	<b>\$ 64,869,848</b>	<b>\$ 73,923,731</b>	<b>87.8%</b>	<b>\$ 53,275,804</b>	<b>\$ (11,594,044)</b>	<b>-21.8%</b>	<b>\$ 44,363,936</b>	<b>\$ 20,505,912</b>	<b>46.2%</b>

<sup>1</sup> New program in Fiscal Year 2013.

**Other Budgeted Funds Revenue Status Report**  
**As of Period 11, Ended May 31, 2013 (92% Completed)**  
**(Unaudited)**

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 44,103,334	\$ 45,586,082	96.7%	\$ 41,787,251	\$ 2,316,083	5.5%	\$ 39,916,665	\$ 4,186,669	10.5%
Facilities Financing Fund	1,537,843	2,067,150	74.4%	1,871,810	(333,967)	-17.8%	1,626,158	(88,315)	-5.4%
Mission Bay Improvement Fund	17,698	503,095	3.5%	-	17,698	-	1,842	15,856	860.8%
Re development Fund	416	-	-	-	416	-	2,103,078	(2,102,662)	-100.0%
Regional Park Improvements Fund	31,838	2,500,000	1.3%	-	31,838	-	45,941	(14,103)	-30.7%
Solid Waste Local Enforcement Agency Fund	693,517	795,693	87.2%	789,001	(95,484)	-12.1%	696,034	(2,517)	-0.4%
<b>Community Services</b>									
Environmental Growth Fund 1/3	2,908,825	4,246,484	68.5%	4,233,106	(1,324,281)	-31.3%	3,124,235	(215,410)	-6.9%
Environmental Growth Fund 2/3	5,821,618	8,439,470	69.0%	8,426,092	(2,604,474)	-30.9%	6,253,151	(431,533)	-6.9%
Golf Course Enterprise Fund	16,408,288	16,558,714	99.1%	14,918,732	1,489,556	10.0%	15,698,296	709,992	4.5%
Los Penasquitos Canyon Preserve Fund	33,168	186,000	17.8%	33,000	168	0.5%	32,217	951	3.0%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	18,474,887	20,343,609	90.8%	N/A	N/A	N/A	18,448,081	26,806	0.1%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	9,084,932	13,342,058	68.1%	12,263,437	(3,178,505)	-25.9%	8,755,172	329,760	3.8%
<b>Information Technology</b>									
GIS Fund	1,488,470	1,616,274	92.1%	1,567,449	(78,979)	-5.0%	1,407,775	80,695	5.7%
Information Technology Fund	7,861,256	7,818,160	100.6%	7,818,160	43,096	0.6%	5,503,457	2,357,799	42.8%
SAP Support Fund	25,943,924	25,905,857	100.1%	25,638,857	305,067	1.2%	21,389,078	4,554,846	21.3%
Wireless Communication Technology Fund	8,340,842	8,621,354	96.7%	8,396,322	(55,480)	-0.7%	9,562,571	(1,221,729)	-12.8%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	157,790	9,728,039	1.6%	258,566	(100,776)	-39.0%	40,942	116,848	285.4%
<b>Office of the Chief of Staff</b>									
Public Art Fund	45,105	-	-	-	45,105	-	-	45,105	-
Major Events Fund - TOT	410,000	-	-	-	410,000	-	25,000	385,000	1540.0%
Special Promotional Program -TOT	62,294,789	74,432,640	83.7%	60,481,869	1,812,920	3.0%	57,349,634	4,945,155	8.6%
<b>Public Utilities</b>									
Metropolitan Waste Water Fund	353,044,720	410,300,578	86.0%	342,598,578	10,446,142	3.0%	361,613,374	(8,568,654)	-2.4%
Water Department Fund	372,043,095	467,014,802	79.7%	405,968,902	(33,925,807)	-8.4%	398,553,586	(26,510,491)	-6.7%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	10,298,785	10,827,000	95.1%	8,187,500	2,111,285	25.8%	12,219,657	(1,920,872)	-15.7%
Fire and Lifeguard Facilities Fund	893,510	1,630,125	54.8%	892,617	893	0.1%	2,766	890,744	32203.3%
Junior Lifeguard Program Fund	561,718	567,716	98.9%	549,166	12,552	2.3%	613,245	(51,527)	-8.4%
Police Decentralization Fund	-	5,124,648	-	-	-	-	-	-	-
Seized and Forfeited Assets Funds	1,697,664	1,010,000	168.1%	897,482	800,182	89.2%	636,554	1,061,111	166.7%
STOP- Serious Traffic Offenders Program	11,166	-	-	-	11,166	-	128,458	(117,292)	-91.3%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	11,331,305	15,248,190	74.3%	-	11,331,305	-	16,806,027	(5,474,722)	-32.6%
Automated Refuse Container Fund	781,978	500,000	156.4%	458,337	323,641	70.6%	805,311	(23,333)	-2.9%
City Airport Fund	3,945,761	4,690,580	84.1%	4,167,830	(222,069)	-5.3%	3,882,901	62,860	1.6%
Concourse and Parking Garages Fund	2,736,649	2,683,220	102.0%	2,417,183	319,466	13.2%	2,621,659	114,990	4.4%
Energy Conservation Program Fund	3,389,039	3,926,679	86.3%	3,745,817	(356,778)	-9.5%	3,156,388	232,651	7.4%
Fleet Services Fund	67,756,090	77,700,717	87.2%	65,744,761	2,011,329	3.1%	72,214,069	(4,457,978)	-6.2%
New Convention Center	3,401,137	3,400,000	100.0%	3,400,000	1,137	0.0%	3,408,693	(7,556)	-0.2%
PETCO Park Fund	17,175,082	17,397,100	98.7%	16,227,942	947,140	5.8%	17,663,905	(488,823)	-2.8%
Publishing Services Internal Fund	2,636,027	3,773,269	69.9%	2,860,111	(224,084)	-7.8%	3,321,751	(685,724)	-20.6%
QUALCOMM Stadium Operating Fund	14,768,978	14,922,801	99.0%	13,558,902	1,210,076	8.9%	13,180,039	1,588,939	12.1%
Recycling Fund	15,610,607	18,826,994	82.9%	16,837,222	(1,226,615)	-7.3%	17,405,961	(1,795,354)	-10.3%
Refuse Disposal Funds	22,933,571	26,174,497	87.6%	24,420,981	(1,487,410)	-6.1%	23,629,176	(695,605)	-2.9%
Storm Drain Fund	4,824,513	5,446,746	88.6%	4,036,107	788,406	19.5%	4,926,481	(101,968)	-2.1%
Utilities Undergrounding Program Fund	36,040,958	49,444,555	72.9%	49,402,892	(13,361,934)	-27.0%	36,424,738	(383,780)	-1.1%
<b>Other</b>									
Balboa Park/Mission Bay Improvement	1,600,000	1,600,000	100.0%	1,509,207	90,793	6.0%	1,376,424	223,576	16.2%
Bond Interest and Redemption Fund	453	-	-	-	453	-	95,379	(94,926)	-99.5%
Convention Center Complex Funds	10,038,342	14,172,763	70.8%	9,672,763	365,579	3.8%	10,634,879	(596,536)	-5.6%
Gas Tax Fund	18,945,508	20,920,006	90.6%	248,523	18,696,985	7523.2%	20,720,593	(1,775,085)	-8.6%
Safety Sales Tax Fund	6,604,078	7,781,541	84.9%	7,133,082	(529,004)	-7.4%	6,056,191	547,887	9.0%
TransNet Exchange Fund	1,401,391	-	-	-	1,401,391	-	7,572,361	(6,170,970)	-81.5%
TransNet Extension Fund	25,857,829	27,135,229	95.3%	18,075,884	7,781,945	43.1%	19,016,036	6,841,793	36.0%
Trolley Extension Reserve Fund	282,264	278,716	101.3%	278,716	3,548	1.3%	225,727	56,537	25.0%
Zoological Exhibits Fund	10,171,017	8,081,538	125.9%	-	10,171,017	-	9,689,476	481,541	5.0%

<sup>1</sup> Period-to-Date Budget is not available.



**Other Budgeted Funds Expenditure Status Report**  
**As of Period 11, Ended May 31, 2013 (92% Completed)**  
(Un audited)

	Period-to-Date Expenditures	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditures	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 34,862,287	\$ 44,139,126	79.0%	\$ 39,152,075	\$ 4,289,788	11.0%	\$ 31,805,862	\$ 3,056,425	9.6%
Facilities Financing Fund	1,736,376	2,067,150	84.0%	1,867,839	131,463	7.0%	1,682,761	53,615	3.2%
Re development Fund	214	-	-	2,960,092	2,959,878	100.0%	2,991,894	(2,991,680)	-100.0%
Solid Waste Local Enforcement Agency Fund	617,649	851,056	72.6%	780,592	162,943	20.9%	700,505	(82,856)	-11.8%
<b>Community Services</b>									
Environmental Growth Fund 1/3	2,007,054	4,408,198	45.5%	1,854,552	(152,502)	-8.2%	2,245,526	(238,472)	-10.6%
Environmental Growth Fund 2/3	-	8,078,081	-	-	-	-	-	-	-
Golf Course Enterprise Fund	10,263,649	14,757,337	69.5%	10,676,694	413,045	3.9%	10,293,263	(29,614)	-0.3%
Los Penasquitos Canyon Preserve Fund	187,329	201,804	92.8%	183,455	(3,874)	-2.1%	187,759	(430)	-0.2%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	15,558,853	33,482,990	46.5%	N/A	N/A	N/A	16,895,003	(1,336,149)	-7.9%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	9,040,323	13,342,058	67.8%	12,368,013	3,327,690	26.9%	9,798,014	(757,691)	-7.7%
<b>Information Technology</b>									
GIS Fund	1,457,058	1,640,459	88.8%	1,561,043	103,985	6.7%	1,145,300	311,758	27.2%
Information Technology Fund	6,165,136	9,085,716	67.9%	7,202,442	1,037,306	14.4%	3,982,271	2,182,865	54.8%
SAP Support	23,049,212	26,488,944	87.0%	22,673,396	(375,816)	-1.7%	19,023,727	4,025,485	21.2%
Wireless Communication Technology Fund	8,630,156	9,869,693	87.4%	9,013,832	383,676	4.3%	8,881,395	(251,239)	-2.8%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	8,169,223	9,530,180	85.7%	8,839,292	670,069	7.6%	7,821,700	347,523	4.4%
<b>Office of the Chief of Staff</b>									
Public Art Fund	55,123	335,976	16.4%	51,612	(3,511)	-6.8%	9,251	45,872	495.9%
Major Events Fund - TOT	445,916	554,051	80.5%	-	(445,916)	-	448,299	(2,383)	-0.5%
Special Promotional program -TOT	34,748,328	74,432,640	46.7%	38,333,429	3,585,101	9.4%	36,296,007	(1,547,679)	-4.3%
<b>Public Utilities</b>									
Metropolitan Water waste water Fund	258,002,984	344,990,436	74.8%	305,906,459	47,903,475	15.7%	261,052,285	(3,049,301)	-1.2%
Water Department Fund	323,528,814	436,924,189	74.0%	359,369,714	35,840,900	10.0%	297,319,571	26,209,243	8.8%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	6,764,592	15,835,600	42.7%	5,765,331	(999,261)	-17.3%	6,013,266	751,326	12.5%
Fire and Lifeguard Facilities Fund	877,825	1,676,337	52.4%	935,970	58,145	6.2%	1,576,647	(698,822)	-44.3%
Junior Lifeguard Program Fund	460,684	567,716	81.1%	442,161	(18,523)	-4.2%	351,207	109,477	31.2%
Police Decentralization Fund	1,346,177	7,242,553	18.6%	7,198,662	5,852,485	81.3%	820,046	526,131	64.2%
Seized and Forfeited Assets Funds	158,737	1,499,093	10.6%	1,396,029	1,237,292	88.6%	919,002	(760,265)	-82.7%
STOPP- Serious Traffic Offenders Program	106,385	-	-	-	(106,385)	-	118,128	(11,743)	-9.9%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	5,050,044	25,881,487	19.5%	8,386,557	3,336,513	39.8%	12,095,222	(7,045,178)	-58.2%
Automated Refuse Container Fund	500,546	800,000	62.6%	733,337	232,791	31.7%	667,482	(166,936)	-25.0%
City Airport Fund	3,639,953	5,882,910	61.9%	2,460,568	(1,179,385)	-47.9%	2,294,890	1,345,063	58.6%
Concourse and Parking Garages Fund	1,507,625	2,641,944	57.1%	1,746,083	238,458	13.7%	1,472,954	34,671	2.4%
Energy Conservation Program Fund	2,142,293	2,361,424	90.7%	2,141,145	(1,148)	-0.1%	1,796,476	345,817	19.2%
Fleet Services Funds	59,907,890	189,627,372	31.6%	65,973,973	6,066,083	9.2%	62,957,255	(3,049,366)	-4.8%
New Convention Center	3,405,000	3,405,000	100.0%	3,405,000	(5,000)	-0.1%	3,405,361	(361)	-
PETCO Park Fund	15,225,253	17,466,309	87.2%	16,059,785	834,532	5.2%	16,127,712	(902,459)	-5.6%
Publishing Services Internal Fund	2,573,587	3,388,151	76.0%	3,064,511	490,924	16.0%	3,246,590	(673,003)	-20.7%
QUALCOMM Stadium Operating Fund	13,355,811	16,549,074	80.7%	15,033,071	1,677,260	11.2%	13,352,119	3,692	0.0%
Recycling Fund	16,143,046	23,300,027	69.3%	20,587,093	4,444,047	21.6%	15,663,246	479,800	3.1%
Refuse Disposal Funds	23,935,377	34,548,056	69.3%	29,938,391	6,003,014	20.1%	24,229,861	(294,484)	-1.2%
Storm Drain Fund	4,090,221	5,446,746	75.1%	59,587	(4,030,634)	-6764.3%	4,310,071	(219,850)	-5.1%
Utilities Undergrounding Program Fund	28,919,361	49,444,555	58.5%	47,751,123	18,831,762	39.4%	26,201,864	2,717,497	10.4%
<b>Other</b>									
Balboa/Mission Bay Improvement	2,012,086	2,059,694	97.7%	2,033,923	21,837	1.1%	1,383,597	628,489	45.4%
Bond Interest and Redemption Fund	515,586	536,617	99.0%	536,617	21,031	3.9%	2,314,480	(1,798,894)	-77.7%
Convention Center Complex Funds	13,577,654	14,140,038	96.0%	14,125,842	548,188	3.9%	14,594,392	(1,016,738)	-7.0%
Gas Tax Fund	16,031,356	20,920,006	76.6%	18,105,465	2,074,109	11.5%	18,018,050	(1,986,694)	-11.0%
Safety Sales Tax Fund	4,255,329	7,781,541	54.7%	4,337,079	81,750	1.9%	2,464,592	1,790,737	72.7%
TransNet Exchange Fund	(136,446)	-	-	-	136,446	-	4,537,800	(4,674,246)	-103.0%
TransNet Extension Fund	7,137,679	9,530,515	74.9%	9,492,888	2,355,209	24.8%	6,862,447	275,232	4.0%
Trolley Extension Reserve Fund	1,166,906	1,180,374	98.9%	1,180,104	13,198	1.1%	1,169,499	(2,593)	-0.2%
Zoological Exhibits Fund	4,280,337	8,081,538	53.0%	3,636,692	(643,645)	-17.7%	4,754,049	(473,712)	-10.0%

<sup>1</sup> Period-to-Date Budget is not available.

**CIVIC SAN DIEGO**  
As of the Period Ended 05/31/2013

BALANCE SHEET

## ASSETS

Cash .....	\$	3,222,638
Other Short Term .....		982,608
Long Term .....		159,487
Total Assets .....		<u>4,364,733</u>

## LIABILITIES

Short Term .....		175,899
Long Term .....		<u>4,188,834</u>
Total Liabilities .....		<u>4,364,733</u>

TOTAL EQUITY .....	\$	<u><u>-</u></u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 6,065,000	\$ -	\$ 4,304,474	\$ -
Non-Operating .....	-	-	-	-
Total Revenue .....	<u>6,065,000</u>	<u>-</u>	<u>4,304,474</u>	<u>-</u>
EXPENSES				
Operating .....	6,065,000	-	4,328,884	-
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>6,065,000</u>	<u>-</u>	<u>4,328,884</u>	<u>-</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24,410)</u>	<u>\$ -</u>

\* If applicable

**SAN DIEGO DATA PROCESSING CORPORATION**

As of the Period Ended 05/31/2013

BALANCE SHEET

## ASSETS

Cash .....	\$ 10,004,348
Other Short Term .....	2,861,891
Long Term .....	<u>4,220,311</u>
Total Assets .....	<u>17,086,550</u>

## LIABILITIES

Short Term .....	2,248,959
Long Term .....	<u>-</u>
Total Liabilities .....	<u>2,248,959</u>

TOTAL EQUITY .....	<u><u>\$ 14,837,591</u></u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 16,092,655	\$ 15,129,159	\$ 14,519,509	\$ (609,650)
Non-Operating .....	<u>-</u>	<u>-</u>	<u>19,973</u>	<u>19,973</u>
Total Revenue .....	<u>16,092,655</u>	<u>15,129,159</u>	<u>14,539,482</u>	<u>(589,677)</u>
EXPENSES				
Operating .....	16,092,655	15,127,913	14,481,544	646,369
Non-Operating .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses .....	<u>16,092,655</u>	<u>15,127,913</u>	<u>14,481,544</u>	<u>646,369</u>
TOTAL CHANGE IN EQUITY .....	<u><u>\$ -</u></u>	<u><u>\$ 1,246</u></u>	<u><u>\$ 57,938</u></u>	<u><u>\$ 56,692</u></u>
Procured Services Activity.....	\$ 515,972	\$ 472,974	\$ 3,619,784	\$ 3,146,810

\* If applicable

Note:

Non-Operating expenses represents the use of prior-year net assets.

**SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION**

As of the Period Ended 05/31/2013

BALANCE SHEET

## ASSETS

Cash .....	\$	510,375
Other Short Term .....		-
Long Term .....		-
Total Assets .....		<u>510,375</u>

## LIABILITIES

Short Term .....		-
Long Term .....		147,104
Other Liabilities.....		-
Total Liabilities .....		<u>147,104</u>

TOTAL EQUITY .....	\$	<u><u>363,271</u></u>
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INCOME STATEMENT

	Annual Budget FY 2013	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 137,798	\$ 137,798	\$ 84,946	\$ 52,852
Non-Operating .....	-	-	1,192	(1,192)
Total Revenue .....	<u>137,798</u>	<u>137,798</u>	<u>86,138</u>	<u>51,660</u>
EXPENSES				
Operating .....	137,798	137,798	86,138	51,660
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>137,798</u>	<u>137,798</u>	<u>86,138</u>	<u>51,660</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* If applicable

**SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)**

As of the Period Ended 05/31/2013

BALANCE SHEET

## ASSETS

Cash .....	\$	243,617,964
Other Short Term .....		100,285,522
Long Term .....		6,030,087,029
Total Assets .....		<u>6,373,990,515</u>

## LIABILITIES

Short Term .....		475,519,632
Long Term .....		491,022,106
Total Liabilities .....		<u>966,541,738</u>

TOTAL EQUITY .....	\$	<u>5,407,448,777</u>
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INCOME STATEMENT

	Annual Bud get	YTD* Bud get	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ -	\$ -	\$ -	\$ -
Non-Operating .....	-	-	-	-
Total Revenue .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES				
Operating .....	39,330,444	-	36,945,553	-
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>39,330,444</u>	<u>-</u>	<u>36,945,553</u>	<u>-</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ (39,330,444)</u>	<u>\$ -</u>	<u>\$ (36,945,553)</u>	<u>\$ -</u>

\* If applicable

**SAN DIEGO HOUSING COMMISSION**

As of the Period Ended 05/31/2013 - preliminary/unaudited

BALANCE SHEET

## ASSETS

Cash .....	\$ 42,481,032
Other Short Term .....	91,576,242
Long Term .....	437,238,467
Total Assets .....	<u>571,295,741</u>

## LIABILITIES

Short Term .....	6,515,384
Long Term .....	129,125,228
Total Liabilities .....	<u>135,640,612</u>

TOTAL EQUITY .....	<u>\$ 435,655,129</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD** Actual	YTD Variance
REVENUE				
Operating .....	\$ 92,127,385	\$ 84,450,103	\$ 31,522,350	\$ 52,927,753
Non-Operating .....	256,939,000	235,527,417	175,837,461	59,689,956
Total Revenue .....	<u>349,066,385</u>	<u>319,977,520</u>	<u>207,359,811</u>	<u>112,617,709</u>
EXPENSES				
Operating .....	344,274,118	315,584,608	188,733,852	126,850,756
Non-Operating .....	4,792,267	4,392,911	5,320,147	(927,236)
Total Expenses .....	<u>349,066,385</u>	<u>319,977,520</u>	<u>194,053,999</u>	<u>125,923,521</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,305,812</u>	<u>\$ (13,305,812)</u>

\* Annual Budget Operating Revenue includes prior year carryover  
Annual Budget Operating Expenses include reserves

\*\* Actual YTD operating expenses does not include commitments